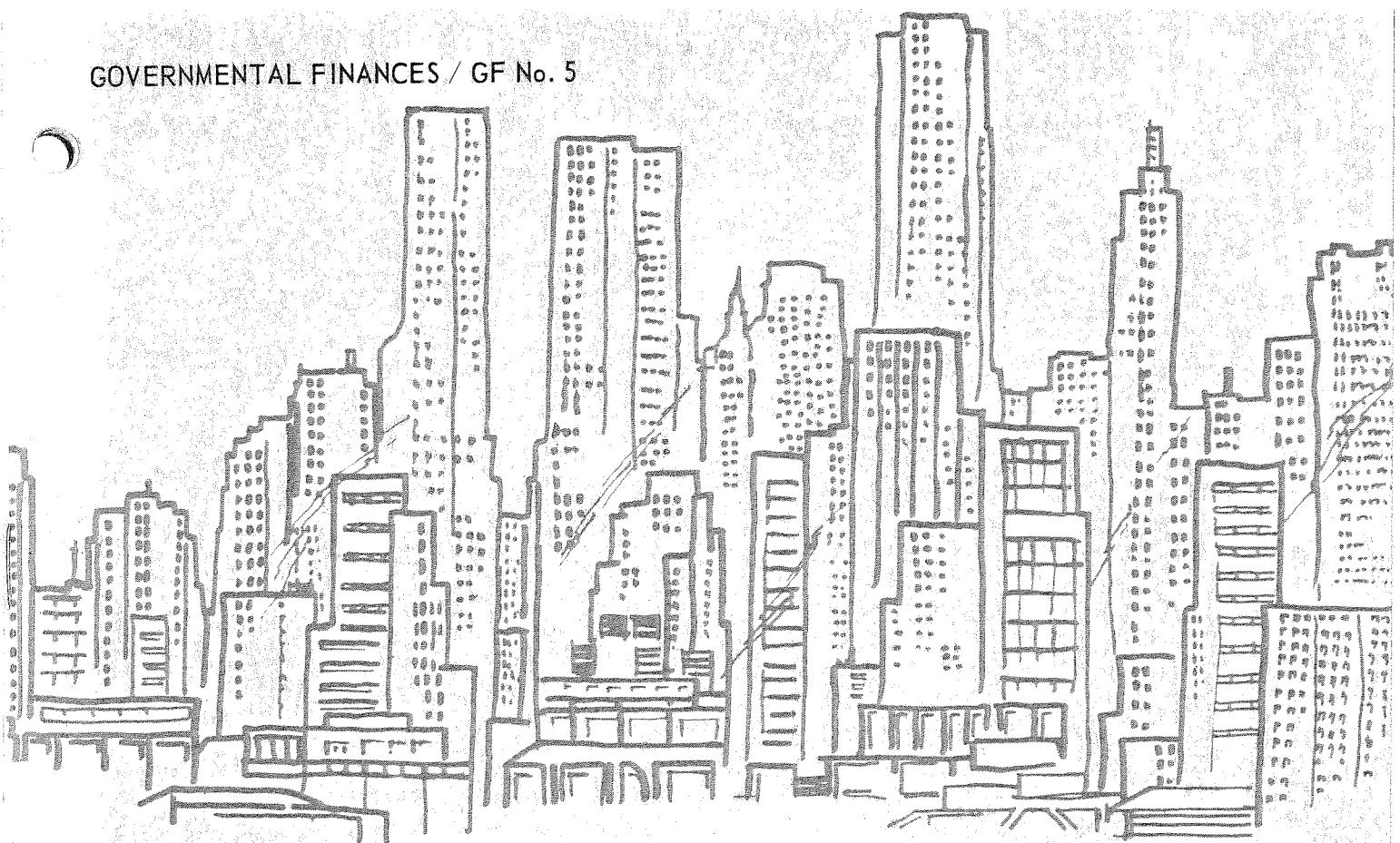


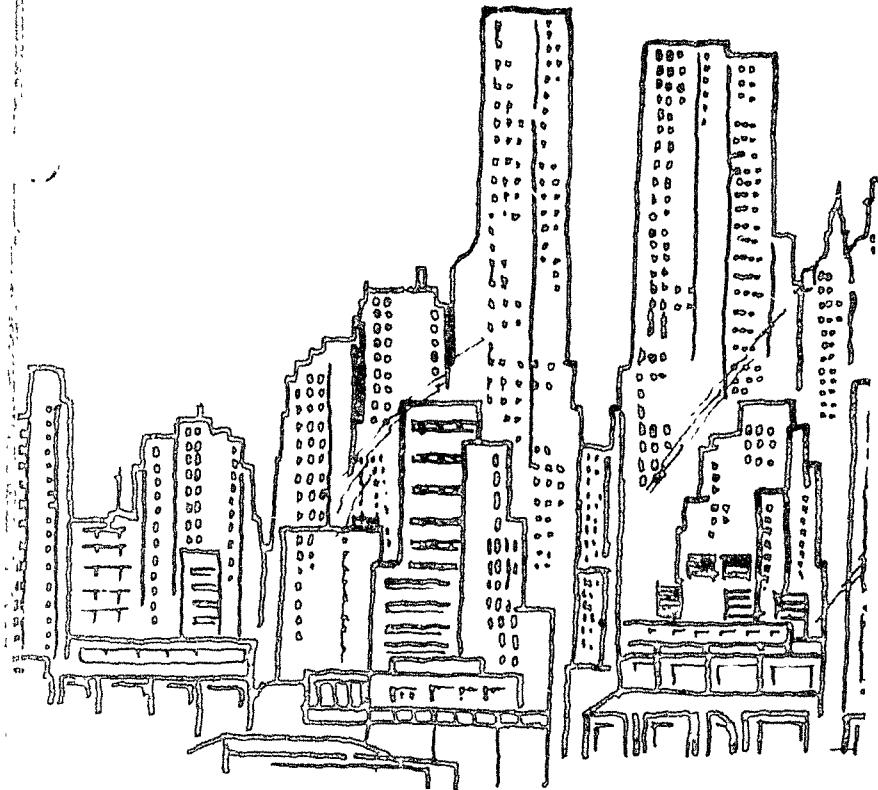
GOVERNMENTAL FINANCES / GF No. 5



**CITY
GOVERNMENT
FINANCES
1964-65**



**U. S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS**



GOVERNMENTAL FINANCES / GF No. 5

CITY GOVERNMENT FINANCES IN 1964-65



U.S. DEPARTMENT OF COMMERCE

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BUREAU OF THE CENSUS

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Introduction

Revenue of city governments altogether, during fiscal 1964-65, amounted to \$20.3 billion, as against \$18.9 billion in 1963-64.

Total revenue consists of all revenue received from external sources by the city corporations and their dependent municipal agencies, including any city-operated utilities and employee-retirement systems. General revenue--i.e., revenue excluding utility and employee-retirement amounts--was approximately \$15.9 billion in fiscal 1964-65, compared with \$14.7 billion the previous year.

City expenditure totaled \$20.7 billion in 1964-65, as against \$19.4 billion in 1963-64. General expenditure--i.e., spending other than for utility and employee-retirement purposes--totaled \$16.0 billion in 1964-65.

National totals on the finances of cities are presented in tables 1 and 2. As suggested by the column headings, there is some discontinuity in the statistics summarized historically in table 1. Amounts shown there for "1963" and "1962" pertain to municipal fiscal years which ended during those respective calendar years, while amounts shown for the three most recent annual intervals ("1964-65," "1963-64," and "1962-63") pertain to municipal fiscal years which closed within the 12 months ended June 30 of the later year specified.

Table 3 shows a distribution of financial amounts by city size groups, based on the 1960 Census of Population and 1962 Census of Governments.¹ Per capita amounts, by city size-groups, appear in table 4.

GENERAL REVENUE

City-imposed taxes yielded \$9.3 billion in fiscal 1964-65, or nearly three-fifths of all general revenue of city governments. Property taxation continued as the predominant revenue source supplying \$6.5 billion. Other municipal tax amounts, as shown in table 1, consisted of approximately \$1.2 billion from general sales and gross receipts taxes, \$611 billion from selective sales taxes, and \$957 million from licenses and miscellaneous other taxes.

Municipalities received about \$2.7 billion from State governments in fiscal 1964-65. This, together with lesser sums received directly from the Federal Government and from other local governments (mainly counties), made the total of city intergovernmental revenue \$3.5 billion, or about one-fifth of general revenue from all sources.

¹Size-class distributions of municipal governments, together with related population figures, are shown nationally and for States and metropolitan areas in Governmental Organization (Vol. I of the 1962 Census of Governments).

Sources other than taxes and intergovernmental revenue supplied \$3.1 billion of municipal general revenue in fiscal 1964-65. This included \$2.0 billion from current charges (other than for utility services, classed separately as utility revenue).

GENERAL EXPENDITURE

As indicated by table 1, education takes a larger share of city expenditure than any other function, even though most of this spending is by the small fraction of municipal governments (including New York City and some other very large units) that directly administer local public schools. In most cities, public schools are administered by independent school districts, for which financial data are not included in this report.

Following is a summary functional distribution of municipal governments' general expenditure in fiscal 1964-65:

Function	Amount (millions of dollars)	Per- cent	Per capita amount (dollars)
Total general expenditure.....	16,012	100.0	137.59
Education.....	2,489	15.5	21.39
Highways.....	1,807	11.3	15.53
Police protection.....	1,739	10.9	14.94
Fire protection.....	1,146	7.2	9.85
Sewerage.....	1,065	6.7	9.15
Hospitals.....	906	5.7	7.79
Public welfare.....	927	5.8	7.97
Parks and recreation.....	775	4.8	6.66
Sanitation other than sewerage.....	709	4.4	6.09
Housing and urban renewal.....	686	4.3	5.89
Interest on general debt.....	603	3.8	5.18
General control.....	468	2.9	4.02
Financial administration.....	291	1.8	2.50
General public buildings.....	329	2.1	2.83
All other functions..	2,072	12.9	17.80

Table 1 shows annual functional expenditures for 1964-65 and selected previous years, with distributions indicating capital outlay amounts separately for several major functions.

EXPENDITURE BY CHARACTER AND OBJECT

Nearly two-thirds of all municipal expenditure in fiscal 1964-65 (including amounts for utility and insurance-trust purposes as well as

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general-government purposes) was for current operation. Expenditure of this nature amounted to \$13.7 billion.

Capital outlay--mostly for construction, but also including spending for equipment and the purchase of land and existing structures--amounted to \$4.8 billion, or nearly one-fourth of all municipal expenditures.

Payments of interest on debt (including utility as well as general municipal debt) amounted to \$957 million, insurance benefits and repayments were \$624 million, and intergovernmental expenditure amounted to \$255 million. Cash assistance payments totaled \$530 million.

Expenditure for personal services was about \$9.1 billion in fiscal 1964-65, and thus approached one-half of all municipal expenditure. Personal service costs are mainly for current operation but include also some amounts for personnel engaged in construction work.

INDEBTEDNESS AND DEBT TRANSACTIONS

At the end of fiscal 1964-65, municipal indebtedness totaled \$31.9 billion, or 6.1 percent more than a year earlier. The debt total included \$18.5 billion of long-term indebtedness pledging the cities' full faith and credit, \$10.8 billion of nonguaranteed long-term debt, and \$2.6 billion of short-term debt.

During fiscal 1964-65, municipalities issued about \$3.3 billion of long-term debt, including \$1.1 billion for utility purposes. Their retirement of long-term debt during this fiscal year totaled \$1.8 billion, including \$534 million of utility indebtedness.

CASH AND SECURITY HOLDINGS

Financial holdings of municipalities amounted to \$18.3 billion at the end of fiscal 1964-65. Of this sum, \$7.6 billion represented employee-retirement system holdings, \$2.5 billion was held as offsets to long-term debt, \$2.8 billion consisted of the proceeds of bond issues held pending disbursement, \$64 million comprised unemployment compensation balances of Washington, D.C., and the remaining \$5.3 billion represented holdings of all other city funds, including public trust and investment funds.

CITY UTILITIES AND LIQUOR STORES

Municipal governments commonly operate water supply systems and some of them also operate other utilities--electric power, gas supply, and local transit systems. Financial data for these various types of utilities are shown in table 2. In a few States, certain municipal governments also have liquor store systems. Summary figures for these undertakings appear in table 1.

City utility revenue in fiscal 1964-65 totaled \$3.8 billion, including \$1.7 billion for water supply systems and \$1.4 billion for electric power systems. Utility expenditure amounted to \$4.0 billion, of which \$2.4 billion was for current operation, \$1.3 billion was capital outlay, and the other \$354 million was interest on utility debt.

Municipal indebtedness for utilities at the end of the fiscal year amounted to \$10.8 billion, or more than one-third of all city debt outstanding.

FINANCES OF MUNICIPAL EMPLOYEE-RETIREMENT SYSTEMS

Municipal revenue in 1964-65 included employee-retirement revenue of \$572 million, consisting of employee contributions and the earnings on retirement system investments. In addition, these retirement systems received \$679 million of employer contributions from their parent municipalities (including \$19 million of State payments for this purpose).

Benefits and withdrawals paid by municipal retirement systems in 1964-65 totaled \$614 million, and their financial assets at the end of the fiscal year amounted to \$7.6 billion, as shown in table 1.

The foregoing figures pertain only to municipally administered employee-retirement systems. They do not include amounts for State-administered systems--some of which provide coverage for municipal employees--nor for the Federal program of Old Age, Survivors, and Disability Insurance. Employer payments by participating cities to such other retirement programs are included here as a part of municipal general expenditure for current operation.²

SIZE-GROUP STATISTICS

Financial statistics for various population-size groups of municipal governments appear in tables 3 and 4. It should especially be noted that the figures for cities of less than 50,000 represent estimates based on a limited sample. Amounts shown for detailed financial categories are likely to involve a considerable degree of sampling variation.

²Additional data on finances of municipal employee-retirement systems, including figures individually for major systems, appear in the Census Bureau report, Finances of Employee-Retirement Systems of State and Local Governments in 1964-65. More detailed 1962 data, including information on membership, coverage classes, and beneficiaries, are supplied in the report, Employee-Retirement Systems of State and Local Governments (Vol. VI, No. 1 of the 1962 Census of Governments).

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As will be evident from the functional detail in tables 3 and 4, the relative financial scale of cities in the several size groups is strongly affected by variations in the scope of municipal government responsibilities. In 10 of the 43 cities of over 300,000 population, public schools are operated by the municipal corporation rather than by an independent school district, as is far more commonly the case. Furthermore, 11 of these 43 largest municipalities (including 7 of the 17 cities with 500,000 to 1 million inhabitants) are in effect composite city-county governments. Nearly all smaller municipalities, on the other hand, are located in areas which are served also by a separate county government.

INDIVIDUAL-CITY DATA

Financial statistics for each of the 310 cities having at least 50,000 inhabitants in 1960 are presented in table 5. The cities are arranged alphabetically by States. Any intercity comparisons based upon these figures should be made with caution, and with due recognition of variations that exist among urban areas in the relative role of the municipal corporation, as discussed below under "Coverage and Limitations of Data."

Table 5 also supplies data for major town and township governments in certain States where such governments are similar to cities in organization and local services provided. These governments can be distinguished from municipalities, in table 5, by the fact that their designation in each instance includes the term "town" (for Connecticut and Massachusetts units) or "township" (for New Jersey and Pennsylvania units). The municipal aggregates presented in tables 1 to 4, however, include no amounts for township (or "town") governments.

Table 6 provides a more detailed array of financial information for each of the 43 municipalities having at least 300,000 inhabitants. Operating statements for utility systems operated by these city corporations are shown in table 7.

COVERAGE AND LIMITATIONS OF DATA

Data in this report relate only to municipal corporations and their dependent agencies, and do not include amounts for other local governments overlying city areas. Therefore, expenditure figures here for "education" do not include spending by the separate school districts which administer public schools within most municipal areas. Variations in the assignment of governmental responsibility for public assistance, health, hospitals, public housing, and

other functions to a lesser degree, also have an important effect upon reported amounts of city expenditure, revenue, and debt.

Table 5 shows the population of each of the cities reported individually, as found by the 1960 Census of Population. In the annual Census Bureau "Compendium" reports on city finances for 1960 through 1963, per capita figures were presented for the individual cities. However, because the various cities have differed considerably in rate of population change since 1960 and more recent figures are not available on a consistent basis as to their respective populations, this report does not include per capita figures for individual municipalities.³ As indicated above, 1960 population figures were used to derive the size-group statistics presented in tables 3 and 4.

The 1964-65 fiscal years reported are those which closed in the 12 months ended June 30, 1965. A majority of municipalities end their fiscal years on December 31; the next most common financial period is the 12 months ending June 30.

The sample subject to survey for this annual report was designed to yield all-city aggregates that for selected major items would be subject to sampling variability of approximately 1 percent, but somewhat greater variability than this is likely to apply to the aggregates for certain financial categories. The amounts given separately for cities of less than 50,000 in tables 3 and 4 are subject to relatively high sampling variation; figures appearing for minor components should be recognized as having been included only to indicate the composition of larger aggregations, rather than as representing reasonably close estimates for the particular items designated.

While the annual all-city aggregates reported in table 1 probably resemble fairly closely the results of a complete enumeration, interpretation of apparent interyear changes must be made with due allowance for the estimated nature of the data.

³Current Population Reports, Series P-25, Nos. 330 and 335, issued in March and April 1966, supply estimates of the population of the 55 largest standard metropolitan statistical areas ("SMSA's"), as of July 1, 1964, including figures for each of the component county-type areas within those major SMSA's. Population figures appear in that report for 9 of the 43 largest cities--Baltimore, Denver, Honolulu, New Orleans, New York, Philadelphia, St. Louis, San Francisco, and Washington, D.C.--and also for 4 Virginia cities of lesser population.

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RELATED REPORTS

The report Finances of Municipalities and Township Governments (Vol. IV, No. 3 of the 1962 Census of Governments) presents municipal finance data for fiscal 1962 in considerable detail, including figures for size-groups of municipalities, State by State, and figures individually for municipalities of 10,000 inhabitants or more.

The annual report, Governmental Finances in 1964-65, provides estimated nationwide financial aggregates covering other types of local governments as well as municipalities, together with State and Federal Government data.

SOURCES OF DATA

For this report, information was requested from all municipalities that had at least 25,000 inhabitants in 1960, and from a stratified random sample of smaller municipal governments. For the 43 cities with 300,000 inhabitants or more and for a limited number of smaller cities, the basic data were compiled by Census Bureau representatives from official reports and records, with the advice and assistance of local officers and employees. Information for other cities was supplied by local officials in response to a mail canvass that involved the use of detailed census questionnaires. The mail reports were examined intensively, and followup correspondence was used to supplement and verify questionable figures.

Summary

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Table I.-NATIONAL SUMMARY OF CITY GOVERNMENT FINANCES: 1964-65
AND PRIOR PERIODS

(Dollar amounts in millions)

Item	1964-65 ¹	1963-64	1962-63	1963	1962	Percent increase or decrease(-) 1963-64 to 1964-65	Percent distribution, 1964-65
Revenue.....	20,318	18,889	17,494	18,089	16,794	8	(X)
General revenue.....	15,384	14,724	13,655	14,032	13,127	8	100.0
Intergovernmental revenue.....	3,534	3,178	2,829	2,926	2,674	11	22.2
From State government.....	2,745	2,475	2,242	2,296	2,134	11	17.3
From Federal government.....	557	453	362	396	330	23	3.5
From local government.....	232	250	225	234	210	-7	1.5
General revenue from own sources.....	12,350	11,346	10,826	11,106	10,459	7	77.8
Taxes.....	9,239	8,682	8,141	8,299	7,934	7	58.5
Property.....	6,537	6,188	5,884	6,014	5,807	6	41.2
Sales and gross receipts.....	1,795	1,611	1,417	1,438	1,303	11	11.3
General.....	1,184	1,055	965	970	866	12	7.5
Selective.....	611	556	452	468	437	10	3.8
Other.....	957	883	840	847	824	8	6.0
Fees and miscellaneous.....	3,061	2,864	2,685	2,807	2,519	7	19.3
Current charges.....	1,951	1,790	1,675	1,720	1,511	9	12.3
Interest earnings.....	267	220	180	200	164	21	1.7
Special assessments.....	329	321	300	310	268	2	2.1
Sale of property.....	136	114	110	173	97	19	0.9
Other and unallocable.....	377	419	420	404	479	-10	2.4
Utility revenue.....	3,760	3,561	3,275	3,477	3,136	6	100.0
Water supply.....	1,651	1,572	1,462	1,529	1,453	5	43.9
Electric power.....	1,441	1,358	1,214	1,322	1,114	6	38.3
Transit.....	453	444	420	439	399	2	12.0
Gas supply.....	215	187	179	187	170	15	5.7
Liquor stores revenue.....	92	86	81	82	77	7	(X)
Insurance trust revenue.....	582	518	483	498	454	12	(X)
Employee retirement.....	572	508	473	489	446	13	(X)
Unemployment compensation (Washington, D.C.).....	10	10	10	10	8	-	(X)
Expenditure.....	20,680	19,368	17,841	18,545	17,329	7	100.0
Expenditure by character and object:							
Direct expenditure.....	20,425	19,182	17,655	18,360	17,136	6	98.8
Current operation.....	13,564	12,722	11,604	12,127	11,273	7	65.6
Capital outlay.....	4,750	4,519	4,276	4,382	4,127	5	23.0
Construction.....	3,808	3,612	3,370	3,452	3,228	5	18.4
Equipment.....	389	395	390	429	345	-2	1.9
Land and existing structures.....	553	512	510	501	554	8	2.7
Assistance payments.....	530	462	408	420	408	15	2.6
Interest on debt.....	957	892	824	866	804	7	4.6
Insurance benefits and repayments.....	624	587	549	565	524	6	3.0
Intergovernmental expenditure.....	255	186	186	185	193	37	1.2
Exhibit. Total personal services.....	9,075	8,522	8,020	8,174	7,676	6	43.9
Expenditure by function:							
General expenditure.....	16,012	² 14,938	13,734	14,118	13,475	7	100.0
Capital outlay.....	3,494	3,320	3,121	3,201	3,079	5	21.8
Other.....	12,518	² 11,618	10,613	10,917	10,397	8	78.2
Education.....	2,489	² 2,262	2,033	2,088	1,952	10	15.5
Capital outlay.....	389	338	312	301	292	15	2.4
Other.....	2,100	² 1,924	1,721	1,787	1,663	9	13.1
Highways.....	1,807	² 1,739	1,670	1,651	1,701	4	11.3
Capital outlay.....	829	818	799	760	830	1	5.2
Other.....	978	² 921	872	891	871	0	6.1
Public welfare.....	927	² 823	709	726	710	13	5.8
Cash assistance payments.....	530	462	408	420	408	15	3.3
Other public welfare.....	396	² 361	301	306	302	10	2.5
Hospitals.....	906	² 859	772	795	699	5	5.7
Own hospitals.....	796	751	635	705	618	6	5.0
Capital outlay.....	67	70	80	67	52	-4	0.4
Other.....	729	681	605	638	566	7	4.6
Other hospitals.....	110	² 108	87	90	81	2	0.7
Health.....	209	² 199	190	185	191	5	1.3
Police protection.....	1,739	² 1,620	1,528	1,563	1,475	7	3.9
Fire protection.....	1,146	1,067	1,010	1,033	988	-	7.2
Sewerage.....	1,065	² 1,050	907	977	875	1	6.7
Capital outlay.....	704	729	638	694	586	-3	4.4
Other.....	361	² 371	270	284	289	12	2.3
Sanitation other than sewerage.....	709	² 679	634	655	626	4	4.4
Parks and recreation.....	775	² 739	650	696	640	5	4.8
Capital outlay.....	224	225	185	210	186	-	1.4
Other.....	551	² 514	465	487	454	7	3.4
Housing and urban renewal.....	686	² 625	617	630	642	10	4.3
Capital outlay.....	478	442	440	449	469	8	3.0
Other.....	208	² 183	177	181	173	14	1.3
Airports.....	182	173	173	169	193	5	1.1
Water transports and terminals.....	73	69	77	77	66	6	0.5
Parking facilities.....	94	102	80	94	68	-8	0.6
Libraries.....	267	² 242	215	247	211	10	1.7
Financial administration.....	291	² 271	254	259	248	7	1.8
General control.....	468	441	412	423	401	6	2.9

See footnotes at end of table.

Summary

Table 1.-NATIONAL SUMMARY OF CITY GOVERNMENT FINANCES: 1964-65
AND PRIOR PERIODS-Continued

(Dollar amounts in millions)

Item	1964-65 ¹	1963-64	1962-63	1963	1962	Percent increase or decrease(-) 1963-64 to 1964-65	Percent distribution, 1964-65
Expenditure by function--Continued							
General expenditure--Continued							
General public buildings.....	329	242	219	232	206	36	2.1
Capital outlay.....	154	79	76	78	74	95	1.0
Other.....	176	163	143	154	132	8	1.1
Interest on general debt.....	603	557	523	545	512	8	3.8
Other and unallocable.....	1,247	1,179	1,061	1,073	1,059	6	7.8
Utility expenditure.....	3,966	3,770	3,489	3,678	3,265	5	100.0
Water supply.....	1,820	1,754	1,647	1,711	1,567	4	45.9
Electric power	1,291	1,227	1,086	1,172	1,016	5	32.6
Transit.....	662	616	600	632	533	7	16.7
Gas supply.....	193	172	156	163	149	12	4.9
Liquor stores expenditure.....	73	73	69	70	65	7	(X)
Insurance trust expenditure.....	624	587	549	565	524	6	(J)
Employee retirement.....	614	576	539	556	518	7	(X)
Unemployment compensation (Washington, D.C.).....	10	11	10	10	6	-9	(X)
Gross debt outstanding.....	31,362	30,023	27,800	29,034	26,857	6	100.0
Long-term.....	29,280	27,773	25,837	26,913	25,099	5	91.9
Full faith and credit.....	18,477	17,575	16,877	17,140	17,399	5	58.0
Utility debt only.....	4,800	5,020	4,540	4,554	4,344	-4	15.1
Nonguaranteed.....	10,893	10,198	8,940	9,753	8,310	6	33.9
Utility debt only.....	5,987	5,490	4,772	5,768	2,347	9	18.3
Short-term.....	2,582	2,250	1,963	2,121	1,758	15	8.1
Net long-term debt outstanding.....	26,774	25,491	23,900	24,645	23,309	5	(X)
Long-term debt issued.....	3,347	3,673	2,974	3,533	2,848	-9	100.0
General.....	2,234	2,342	2,194	2,448	2,151	-5	66.7
Utility.....	1,112	1,331	780	1,085	711	-16	33.2
Long-term debt retired.....	1,776	1,861	1,540	1,704	1,131	-5	100.0
General.....	1,242	1,332	1,150	1,247	1,147	-7	69.9
Utility.....	534	529	390	457	389	1	30.1
Cash and security holdings at end of fiscal year.....	14,296	16,747	15,079	16,063	14,134	9	100.0
Insurance trust.....	7,670	7,065	6,500	6,667	6,129	9	41.9
Employee retirement.....	7,606	7,002	6,442	6,603	6,060	9	41.6
Unemployment compensation (Washington, D.C.).....	64	63	64	62	63	2	0.3
Other than insurance trust.....	10,626	9,682	8,573	9,396	8,005	10	53.1
By purpose:							
Offsets to debt....	2,506	2,277	1,937	2,268	1,790	10	13.7
Bond funds.....	2,771	2,435	2,326	2,506	2,146	14	15.1
Other and unallocable.....	5,349	4,970	4,310	4,622	4,070	8	29.2
By type:							
Cash and deposits.....	4,886	4,338	3,910	4,206	3,696	8	25.6
Securities.....	5,940	5,344	4,663	5,190	4,309	11	32.5
Federal.....	4,654	4,159	3,523	4,076	3,145	12	25.4
State and local government.....	653	687	800	709	893	-5	3.6
Other (nongovernmental).....	633	498	340	405	271	27	3.5

Note: Because of rounding, detail may not add to totals. Except for the amounts reported for 1962, these data are estimates, subject to sampling variation. In particular, estimates here for detailed components which do not appear in tables 3, 4, and 5, are based upon only a limited sample and may be subject to relatively sizable sampling variation.

X Not applicable.

^Zero or rounds to zero.

*As to change in coverage of fiscal years initiated with the 1963-64 report, see text.

*Revised to include intergovernmental expenditure amounts, inadvertently omitted from these particular items as originally published.

Table 2.-FINANCES OF CITY-OPERATED UTILITIES: 1964-65

(Millions of dollars)

Item	Total	Water supply	Electric power	Transit	Gas supply
Revenue.....					
Revenue.....	3,760	1,651	1,441	453	215
Expenditure.....	3,966	1,820	1,291	662	193
Current operation.....	2,356	1,711	840	489	157
Capital outlay.....	1,255	742	374	109	30
Interest paid on debt.....	354	207	76	65	6
Long-term debt outstanding.....	10,787	6,346	2,359	1,940	142
Full faith and credit.....	4,830	2,937	19	1,820	24
Nonguaranteed.....	5,987	3,409	2,340	120	118
Long-term debt issued.....	1,112	648	333	115	16
Long-term debt retired.....	534	313	133	77	11

Note: Because of rounding, detail may not add to totals. These data are estimates subject to sampling variations; see text.

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Table 3.-SELECTED CITY FINANCE ITEMS, BY POPULATION-SIZE GROUPS: 1964-65
(Dollar amounts in millions)

Item	All municipalities ¹	Municipalities having a 1960 population of—						
		1,000,000 or more	500,000 to 999,999	300,000 to 499,999	200,000 to 299,999	100,000 to 199,999	50,000 to 99,999	Less than 50,000 ¹
Number of municipalities, 1962.....	18,000	5	17	21	19	68	180	17,690
Population, 1960 (in thousands).....	116,372	17,484	11,611	8,282	4,495	9,156	12,512	52,832
General revenue.....	15,884	4,911	2,222	1,154	576	1,297	1,643	4,081
Intergovernmental revenue.....	3,534	1,148	605	251	100	271	320	839
From State government.....	2,745	1,030	406	154	70	204	252	629
From Federal Government.....	557	89	170	44	17	40	47	150
From local governments.....	232	30	29	52	12	26	20	63
General revenue from own sources.....	12,350	3,763	1,617	904	475	1,024	1,322	3,245
Taxes.....	9,289	3,100	1,254	631	351	755	1,009	2,189
Property.....	6,537	1,836	896	448	245	637	823	1,652
General sales and gross receipts.....	1,184	775	78	43	27	36	55	170
Selective sales and gross receipts.....	611	214	101	50	36	33	50	127
Other.....	957	275	178	90	41	47	79	247
Current charges.....	1,951	439	205	154	77	172	203	701
Miscellaneous general revenue.....	1,109	224	158	119	47	97	109	355
General expenditure, all functions.....	16,012	4,622	2,242	1,191	611	1,363	1,697	4,286
Capital outlay.....	3,494	827	499	300	163	321	369	1,015
Other.....	12,518	3,795	1,743	890	448	1,042	1,328	3,272
Education.....	2,489	895	322	198	79	262	307	426
Other than capital outlay.....	2,100	750	267	172	69	220	264	358
Highways.....	1,807	288	218	112	68	144	196	781
Other than capital outlay.....	978	144	84	52	31	72	106	489
Public welfare.....	927	510	191	44	12	49	68	5
Cash assistance payments.....	530	294	114	27	7	27	35	26
Hospitals.....	906	388	148	39	18	71	50	192
Other than capital outlay.....	729	372	135	34	16	64	46	62
Health.....	239	81	42	15	10	19	16	26
Police protection.....	1,739	507	235	131	67	126	174	499
Fire protection.....	1,146	238	159	102	55	115	154	323
Sewerage.....	1,065	128	122	95	44	94	125	457
Other than capital outlay.....	361	36	46	32	14	27	39	167
Sanitation other than sewerage.....	709	199	87	52	33	52	79	207
Parks and recreation.....	775	145	131	91	39	72	94	203
Housing and urban renewal.....	686	322	107	38	36	61	60	62
Other than capital outlay.....	208	119	31	11	6	12	12	17
Libraries.....	267	66	36	22	10	25	36	72
Financial administration.....	291	61	38	21	11	23	31	106
General control.....	468	116	61	25	15	27	41	183
General public buildings.....	329	91	37	16	9	30	26	120
Other than capital outlay.....	176	43	21	8	4	13	16	71
Interest on general debt.....	603	195	77	49	29	48	54	151
All other.....	1,596	392	231	141	69	138	179	446
Water supply revenue.....	1,651	199	195	124	66	129	171	767
Water supply expenditure.....	1,820	216	190	120	75	130	196	893
Current operation.....	871	92	93	57	32	65	89	443
Capital outlay.....	742	85	79	43	33	54	90	358
Interest on debt.....	207	39	16	18	10	11	15	98
Other utility revenue.....	2,109	514	168	98	54	174	144	957
Other utility expenditure.....	2,146	709	168	89	46	160	135	839
Current operation.....	1,485	476	116	63	24	103	83	620
Capital outlay.....	513	157	45	13	18	48	43	189
Interest on debt.....	147	75	7	12	2	7	8	36
Total expenditure for personal services..	9,075	2,998	1,272	651	330	764	922	2,138
Gross debt outstanding.....	31,862	10,688	3,622	2,660	1,374	2,327	2,648	8,543
Long-term.....	29,280	9,480	3,356	2,485	1,267	2,101	2,402	8,189
Full faith and credit.....	18,477	6,546	2,388	1,476	707	1,356	1,461	4,543
Utility debt only.....	4,800	2,647	306	284	113	150	157	1,143
Nonguaranteed.....	10,803	2,934	968	1,008	560	744	941	3,648
Utility debt only.....	5,987	924	561	632	297	480	569	2,524
Short-term.....	2,582	1,207	265	174	106	226	246	358
Long-term debt issued.....	3,347	887	355	256	136	314	267	1,132
Long-term debt retired.....	1,776	564	196	142	81	139	147	507

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. Size classification, here and in tables 4 and 6, are based on the 1960 Census of Population, and do not take account of subsequent changes in city population.

¹These data are estimates subject to sampling variation; see text.

Summary

Table 4.-PER CAPITA AMOUNTS OF SELECTED CITY FINANCE ITEMS, BY POPULATION-SIZE GROUPS: 1964-65

Item	All muni- cipali- ties	Municipalities having a 1960 population of—						
		1,000,000 or more	500,000 to 999,999	300,000 to 499,999	200,000 to 299,999	100,000 to 199,999	50,000 to 99,999	Less than 50,000
General revenue.....	136.49	280.89	191.37	139.34	128.14	141.66	131.31	77.24
Intergovernmental revenue.....	30.37	65.66	52.11	30.31	22.25	29.60	25.58	15.88
From State government.....	23.59	58.91	34.97	18.59	15.57	22.28	20.14	11.91
From Federal Government.....	4.79	5.09	14.64	5.31	3.78	4.37	3.76	2.84
From local governments.....	1.99	1.72	2.50	6.28	2.67	2.84	1.60	1.19
General revenue from own sources.....	106.13	215.23	139.26	109.15	105.67	111.84	105.66	61.42
Taxes.....	79.82	177.30	108.00	76.19	78.09	82.46	80.64	41.43
Property.....	56.17	105.01	77.17	54.09	54.51	69.57	65.78	31.27
General sales and gross receipts.....	10.17	44.33	6.72	5.19	6.01	3.93	4.40	3.22
Selective sales and gross receipts.....	5.25	12.24	8.70	6.04	8.01	3.60	4.00	2.40
Other.....	8.22	15.73	15.33	10.87	9.12	5.13	6.31	4.68
Current charges.....	16.77	25.11	17.66	18.59	17.13	18.79	16.22	13.27
Miscellaneous general revenue.....	9.53	12.81	13.61	14.37	10.46	10.59	8.71	6.72
General expenditure, all functions.....	137.59	264.36	193.09	143.81	135.93	148.86	135.63	81.13
Capital outlay.....	30.02	47.30	42.98	36.22	36.26	35.06	29.49	19.21
Other.....	107.57	217.06	150.12	107.46	99.67	113.81	106.14	61.93
Education.....	21.39	51.19	27.73	23.91	17.58	28.62	24.54	8.06
Other than capital outlay.....	18.05	42.90	23.00	20.77	15.35	24.03	21.10	6.78
Highways.....	15.53	16.47	18.78	13.52	15.13	15.73	15.66	14.78
Other than capital outlay.....	8.40	8.24	7.23	6.28	6.90	7.86	8.47	9.26
Public welfare.....	7.97	29.17	16.45	5.31	2.67	5.35	5.43	1.00
Cash assistance payments.....	4.55	16.82	9.82	3.26	1.56	2.95	2.80	0.49
Hospitals.....	7.79	22.19	12.75	4.71	4.00	7.75	4.00	3.63
Other than capital outlay.....	6.26	21.28	11.63	4.11	3.56	6.99	3.68	1.17
Health.....	1.80	4.63	3.62	1.81	2.22	2.08	1.28	0.49
Police protection.....	14.94	29.00	20.24	15.82	14.91	13.76	13.91	9.45
Fire protection.....	9.85	13.61	13.69	12.32	12.24	12.56	12.31	6.11
Sewerage.....	9.15	7.32	10.51	11.47	9.79	10.27	9.99	8.65
Other than capital outlay.....	3.10	2.06	3.96	3.86	3.11	2.95	3.12	3.16
Sanitation other than sewerage.....	6.09	11.38	7.49	6.28	7.34	5.68	6.31	3.92
Parks and recreation.....	6.66	8.29	11.28	10.99	8.68	7.86	7.51	3.84
Housing and urban renewal.....	5.89	18.42	9.22	4.59	8.01	6.66	4.80	1.17
Other than capital outlay.....	1.79	6.81	2.67	1.33	1.33	1.31	0.96	0.32
Libraries.....	2.29	3.77	3.10	2.66	2.22	2.73	2.88	1.36
Financial administration.....	2.50	3.49	3.27	2.54	2.45	2.51	2.48	2.01
General control.....	4.02	6.63	5.25	3.02	3.34	2.95	3.28	3.46
General public buildings.....	2.83	5.20	3.19	1.93	2.00	3.26	2.08	2.27
Other than capital outlay.....	1.51	2.46	1.81	0.97	0.89	1.42	1.28	1.34
Interest on general debt.....	5.18	11.15	6.63	5.92	6.45	5.24	4.32	2.86
All other.....	13.71	22.42	19.89	17.02	15.35	15.07	14.31	8.44
Water supply revenue.....	14.19	11.38	16.79	14.97	14.68	14.09	13.67	14.52
Water supply expenditure.....	15.64	12.35	16.36	14.49	16.59	14.20	15.66	16.90
Current operation.....	7.48	5.26	8.01	6.88	7.12	7.10	7.11	8.39
Capital outlay.....	6.38	4.86	6.80	5.19	7.4	5.90	7.19	6.78
Interest on debt.....	1.78	2.3	1.38	2.17	2.22	1.20	1.20	1.85
Other utility revenue.....	18.12	29.40	14.47	11.83	12.01	19.00	11.51	18.11
Other utility expenditure.....	18.44	40.55	14.47	10.75	10.23	17.47	10.79	15.88
Current operation.....	12.76	27.22	9.99	7.61	5.34	11.25	6.63	11.74
Capital outlay.....	4.41	8.98	3.88	1.57	4.00	5.24	3.44	3.58
Interest on debt.....	1.26	4.29	0.60	1.45	0.44	0.76	0.6	0.68
Total expenditure for personal services	77.98	171.47	109.55	78.60	73.41	83.44	73.69	40.47
Gross debt outstanding.....	273.79	611.30	311.95	321.18	305.67	254.15	211.64	161.70
Long-term.....	251.61	542.21	289.04	300.05	281.87	229.47	191.98	155.00
Full faith and credit.....	158.78	374.40	205.67	178.22	157.29	148.10	116.77	85.99
Utility debt only.....	41.25	151.40	26.35	34.29	25.14	16.38	12.55	21.63
Nonguaranteed.....	92.83	167.81	83.37	121.71	124.58	81.26	75.21	69.05
Utility debt only.....	51.45	52.85	48.32	76.31	66.07	52.42	45.48	47.77
Short-term.....	22.17	69.03	22.82	21.01	23.58	24.68	19.66	6.78
Long-term debt issued.....	28.76	50.73	30.57	30.91	30.26	34.29	21.34	21.43
Long-term debt retired.....	15.26	32.26	16.88	17.15	18.02	15.18	11.75	9.60

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1964-65
(Dollar amounts in thousands)

Item	ALABAMA						ARIZONA
	Birmingham	Gadsden	Huntsville	Mobile	Montgomery	Tuscaloosa	
POPULATION: 1960	340 887	58 088	72 365	202 779	134 393	63 370	439 170
DATE OF END OF FISCAL YEAR	8 31	9 30	9 30	9 30	9 30	9 30	6 30
GENERAL REVENUE.	26 222	5 861	12 942	22 806	8 774	7 121	48 269
INTERGOVERNMENTAL REVENUE	5 666	1 303	369	7 822	270	1 149	12 679
FROM STATE GOVERNMENT.	752	97	151	3 431	239	112	9 543
FROM FEDERAL GOVERNMENT.	2 243	1 206	-	679	-	-	988
FROM LOCAL GOVERNMENTS	2 671	-	218	3 712	31	1 037	2 148
GENERAL REVENUE FROM OWN SOURCES.	20 556	4 558	12 573	14 984	8 504	5 972	35 590
TAXES.	13 741	3 699	7 666	8 982	6 425	1 410	23 695
PROPERTY.	6 263	656	1 543	1 347	1 750	542	12 313
GENERAL SALES AND GROSS RECEIPTS.	2 015	-	3 944	3 382	1 683	-	9 640
SELECTIVE SALES AND GROSS RECEIPTS	1 343	383	739	1 865	830	241	449
OTHER	4 120	2 660	1 440	2 388	2 162	627	1 293
CURRENT CHARGES.	2 595	390	3 737	4 709	1 225	4 164	4 459
MISCELLANEOUS.	4 220	469	1 170	1 293	854	398	7 436
GENERAL EXPENDITURE, ALL FUNCTIONS	23 164	5 951	18 853	24 199	8 798	6 825	49 567
CAPITAL OUTLAY.	6 608	2 741	8 510	11 337	1 958	357	18 944
OTHER	16 556	3 210	10 343	12 862	6 840	6 468	30 623
EDUCATION	-	84	1 283	-	34	243	-
OTHER THAN CAPITAL OUTLAY.	-	1	1 283	-	34	243	-
HIGHWAYS.	3 857	508	3 800	1 044	1 355	428	7 809
OTHER THAN CAPITAL OUTLAY.	1 262	486	925	915	972	312	2 305
PUBLIC WELFARE.	-	25	15	21	85	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	-	2 676	4 827	-	3 807	-
OTHER THAN CAPITAL OUTLAY.	-	-	2 470	3 088	-	3 807	-
HEALTH.	534	50	92	121	109	63	-
POLICE PROTECTION	3 535	508	1 330	2 069	1 165	560	6 679
FIRE PROTECTION	2 804	422	888	1 404	1 447	519	3 628
SEWERAGE.	2 658	2 642	2 636	2 372	826	149	9 035
OTHER THAN CAPITAL OUTLAY.	323	139	383	429	-	128	871
SANITATION OTHER THAN SEWERAGE.	1 452	309	869	878	933	334	4 899
PARKS AND RECREATION.	1 438	212	556	5 233	549	61	3 326
HOUSING AND URBAN RENEWAL	16	-	-	167	-	-	860
OTHER THAN CAPITAL OUTLAY.	16	-	-	-	-	-	625
LIBRARIES	745	96	601	445	93	18	1 005
FINANCIAL ADMINISTRATION.	679	104	154	190	215	84	1 041
GENERAL CONTROL.	449	65	236	360	168	86	1 275
GENERAL PUBLIC BUILDINGS.	248	91	1 861	173	69	20	1 407
OTHER THAN CAPITAL OUTLAY.	248	72	28	162	69	15	612
INTEREST ON GENERAL DEBT.	1 600	622	752	1 530	489	163	3 175
ALL OTHER	3 149	213	1 104	3 365	1 261	290	5 428
WATER SUPPLY REVENUE	7 817	719	1 863	3 471	2 604	1 417	10 171
WATER SUPPLY EXPENDITURE	7 237	885	3 235	8 072	2 815	829	11 907
CURRENT OPERATION	2 822	342	548	1 492	827	338	4 169
CAPITAL OUTLAY.	2 529	413	2 395	5 017	1 556	313	5 602
INTEREST ON DEBT.	1 886	130	292	1 563	432	178	2 136
OTHER UTILITY REVENUE ¹	-	-	(*)12 391	-	-	-	-
OTHER UTILITY EXPENDITURE.	-	-	12 013	-	-	-	-
CURRENT OPERATION	-	-	8 135	-	-	-	-
CAPITAL OUTLAY.	-	-	3 652	-	-	-	-
INTEREST ON DEBT.	-	-	226	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	12 165	1 861	6 433	8 615	4 966	4 241	21 317
GROSS DEBT OUTSTANDING	101 290	19 590	42 273	77 486	26 940	9 779	162 665
LONG-TERM	100 490	19 506	38 233	77 290	26 862	9 651	162 665
FULL FAITH AND CREDIT.	50 555	10 189	18 033	16 335	8 300	4 584	60 040
UTILITY DEBT ONLY	279	-	-	390	-	263	5 075
NONUTILITARIAN.	49 935	9 317	20 200	60 955	18 562	5 067	102 625
UTILITY DEBT ONLY	48 686	2 848	14 786	38 175	14 416	4 601	65 428
SHORT-TERM.	800	84	4 040	196	78	128	-
LONG-TERM DEBT ISSUED.	7 100	1 750	10 166	12 520	7 800	135	18 741
LONG-TERM DEBT RETIRED	4 539	534	2 290	7 960	1 151	591	7 004
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	1 258	55	-	170	389	103	2 294

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Individual Governments

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1964-65--Continued
(Dollar amounts in thousands)

Item	ARIZONA-- Con.		ARKANSAS		CALIFORNIA		
	Tucson	Ft. Smith	Little Rock	North Little Rock	Alameda	Alhambra	Anaheim
POPULATION: 1960	212 892	52 991	107 813	58 032	63 855	54 807	104 184
DATE OF END OF FISCAL YEAR	6 30	12 31	12 31	12 31	6 30	6 30	6 30
GENERAL REVENUE.	20 060	3 503	8 186	3 384	4 239	5 601	11 688
INTERGOVERNMENTAL REVENUE	4 555	557	1 531	1 553	1 086	1 025	1 834
FROM STATE GOVERNMENT.	4 380	557	1 286	503	920	847	1 758
FROM FEDERAL GOVERNMENT.	76	-	-	661	-	-	-
FROM LOCAL GOVERNMENTS	99	-	245	389	166	178	76
GENERAL REVENUE FROM OWN SOURCES.	15 505	2 946	6 655	1 831	3 153	4 576	9 854
TAXES	9 471	1 152	3 356	673	2 422	3 453	7 380
PROPERTY.	4 300	732	1 950	503	1 728	1 901	3 046
GENERAL SALES AND GROSS RECEIPTS.	4 214	-	-	492	1 279	3 242	-
SELECTIVE SALES AND GROSS RECEIPTS	428	186	607	65	23	64	436
OTHER	529	234	799	105	179	209	656
CURRENT CHARGES.	2 532	1 240	2 214	684	468	895	1 448
MISCELLANEOUS.	3 502	554	1 085	474	263	228	1 026
GENERAL EXPENDITURE: ALL FUNCTIONS	19 693	2 881	7 940	6 425	4 386	5 351	13 500
CAPITAL OUTLAY.	4 232	470	2 250	3 391	741	745	3 227
OTHER	15 461	2 411	5 690	3 034	3 645	4 606	10 273
EDUCATION	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	-
HIGHWAYS.	3 054	338	1 448	738	940	1 139	1 225
OTHER THAN CAPITAL OUTLAY.	1 054	306	900	463	396	643	741
PUBLIC WELFARE.	-	-	-	-	6	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	-
HEALTH.	-	75	231	102	45	38	18
POLICE PROTECTION	2 984	520	1 171	724	612	853	2 298
FIRE PROTECTION	1 897	437	1 060	626	789	889	1 258
SEWERAGE.	912	311	253	1 901	60	62	1 063
OTHER THAN CAPITAL OUTLAY.	373	76	247	136	60	45	37
SANITATION OTHER THAN SEWERAGE.	1 788	312	450	257	105	388	635
PARKS AND RECREATION.	1 876	252	450	264	675	364	2 557
HOUSING AND URBAN RENEWAL	86	-	-	1 052	123	-	38
OTHER THAN CAPITAL OUTLAY.	82	-	-	91	123	-	38
LIBRARIES	931	-	244	56	196	292	649
FINANCIAL ADMINISTRATION.	586	7	132	44	123	236	410
GENERAL CONTROL.	660	113	279	240	188	208	659
GENERAL PUBLIC BUILDINGS.	193	-	64	-	57	61	511
OTHER THAN CAPITAL OUTLAY.	192	-	61	-	53	61	477
INTEREST ON GENERAL DEBT.	592	167	356	313	28	7	214
ALL OTHER	4 134	349	1 802	108	439	814	1 965
WATER SUPPLY REVENUE	4 422	1 213	2 667	1 156	-	789	2 625
WATER SUPPLY EXPENDITURE	6 021	2 899	4 314	1 365	-	641	3 936
CURRENT OPERATION	2 063	403	917	730	-	400	1 289
CAPITAL OUTLAY.	3 089	2 318	2 940	452	-	236	2 344
INTEREST ON DEBT.	869	178	457	183	-	5	303
OTHER UTILITY REVENUE ¹	-	-	-	(E)3 818	(E)3 428	-	(E)9 016
OTHER UTILITY EXPENDITURE.	-	-	-	2 659	2 336	-	6 167
CURRENT OPERATION	-	-	-	2 118	2 336	-	5 038
CAPITAL OUTLAY.	-	-	-	463	-	-	1 032
INTEREST ON DEBT.	-	-	-	78	-	-	97
TOTAL EXPENDITURE FOR PERSONAL SERVICES. . .	10 705	1 855	4 316	2 582	3 579	3 326	8 378
GROSS DEBT OUTSTANDING	53 144	15 972	30 541	15 422	1 475	415	18 295
LONG-TERM	52 602	15 972	30 541	12 445	1 310	415	18 295
FULL FAITH AND CREDIT.	7 803	1 363	7 455	1 351	640	261	18 295
UTILITY DEBT ONLY	-	-	-	-	-	-	9 546
NONGUARANTEED.	44 799	14 589	23 086	11 094	670	154	-
UTILITY DEBT ONLY	28 730	7 396	17 762	7 448	-	154	-
SHORT-TERM.	542	-	-	2 977	165	-	-
LONG-TERM DEBT ISSUED.	8 601	10 028	21 919	1 068	-	-	-
LONG-TERM DEBT RETIRED	2 396	613	13 033	560	99	73	1 195
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	675	133	401	155	468	-	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Individual Governments

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Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1964-65--Continued
(Dollar amounts in thousands)

Item	CALIFORNIA--Con.						
	Bakersfield	Berkeley	Burbank	Compton	Downey	Fresno	Fullerton
POPULATION: 1960	56 848	111 268	90 155	71 812	82 505	133 929	56 180
DATE OF END OF FISCAL YEAR	6 30	6 30	6 30	6 30	6 30	6 30	6 30
GENERAL REVENUE.	7 368	12 571	9 885	4 237	4 811	20 075	6 923
INTERGOVERNMENTAL REVENUE	654	2 129	1 853	1 046	1 486	3 371	1 697
FROM STATE GOVERNMENT.	599	1 820	1 471	1 025	1 346	1 605	1 081
FROM FEDERAL GOVERNMENT.	-	87	-	-	-	1 739	-
FROM LOCAL GOVERNMENTS	55	222	382	21	140	27	616
GENERAL REVENUE FROM OWN SOURCES.	6 714	10 442	8 032	3 191	3 325	16 704	5 226
TAXES.	5 890	7 577	6 192	2 670	2 540	11 051	4 103
PROPERTY.	3 221	5 107	3 704	959	492	6 448	2 470
GENERAL SALES AND GROSS RECEIPTS.	2 224	1 819	1 930	1 475	1 649	3 558	1 184
SELECTIVE SALES AND GROSS RECEIPTS	138	97	254	51	106	113	79
OTHER	307	554	304	185	293	932	370
CURRENT CHARGES.	418	2 164	1 108	188	171	3 871	827
MISCELLANEOUS.	406	701	732	333	614	1 782	296
GENERAL EXPENDITURE: ALL FUNCTIONS	6 359	12 694	11 467	4 016	4 342	26 064	6 683
CAPITAL OUTLAY.	566	2 411	2 053	91	569	10 812	2 065
OTHER	5 793	10 283	9 414	3 925	3 773	15 252	4 618
EDUCATION	-	1	2	1	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	1	2	1	-	-	-
HIGHWAYS.	847	1 410	1 301	870	842	3 980	1 729
OTHER THAN CAPITAL OUTLAY.	599	569	870	833	482	1 952	292
PUBLIC WELFARE.	-	-	-	-	-	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	7	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	7	-	-	-	-	-
HEALTH.	2	600	6	1	-	87	-
POLICE PROTECTION	1 413	1 840	1 944	1 167	1 161	2 900	1 187
FIRE PROTECTION	1 137	2 064	1 196	675	900	2 463	836
SEWERAGE.	180	745	473	58	25	1 022	258
OTHER THAN CAPITAL OUTLAY.	174	230	208	58	25	879	34
SANITATION OTHER THAN SEWERAGE.	472	773	628	87	11	1 233	286
PARKS AND RECREATION.	808	1 691	1 530	291	-	1 711	658
HOUSING AND URBAN RENEWAL	-	81	-	-	-	6 080	-
OTHER THAN CAPITAL OUTLAY.	-	80	-	-	-	238	-
LIBRARIES	-	531	429	-	159	-	355
FINANCIAL ADMINISTRATION.	155	486	479	124	129	389	159
GENERAL CONTROL.	262	534	629	147	230	758	235
GENERAL PUBLIC BUILDINGS.	54	261	731	30	99	2 700	148
OTHER THAN CAPITAL OUTLAY.	47	139	212	29	71	426	138
INTEREST ON GENERAL DEBT.	145	91	137	-	-	429	20
ALL OTHER	884	1 579	2 182	565	786	2 312	802
WATER SUPPLY REVENUE	-	-	1 834	591	600	2 441	1 546
WATER SUPPLY EXPENDITURE	-	-	1 140	718	474	2 125	1 509
CURRENT OPERATION	-	-	911	485	313	1 164	913
CAPITAL OUTLAY.	-	-	229	226	159	945	461
INTEREST ON DEBT.	-	-	-	7	2	16	135
OTHER UTILITY REVENUE ¹	(T) 238	-	(E) 7 387	-	-	(T) 641	-
OTHER UTILITY EXPENDITURE.	293	-	6 626	-	-	821	-
CURRENT OPERATION	289	-	4 360	-	-	820	-
CAPITAL OUTLAY.	-	-	1 905	-	-	1	-
INTEREST ON DEBT.	4	-	361	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	4 464	7 712	9 563	2 774	2 741	10 863	4 201
GROSS DEBT OUTSTANDING	5 075	3 676	15 315	280	30	37 520	6 291
LONG-TERM	5 075	3 676	15 315	280	30	22 170	6 291
FULL FAITH AND CREDIT.	4 720	2 420	14 540	280	30	8 481	6 291
UTILITY DEBT ONLY	80	-	8 700	280	-	277	5 075
NONGUARANTEED.	355	1 256	775	-	-	13 689	-
UTILITY DEBT ONLY	-	-	-	-	30	-	-
SHORT-TERM.	-	-	-	-	-	15 350	-
LONG-TERM DEBT ISSUED.	-	1 000	2 200	-	-	282	1 742
LONG-TERM DEBT RETIRED	381	76	870	60	8	888	327
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	141	324	-	-	-	1 849	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Individual Governments

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1964-65--Continued
(Dollar amounts in thousands)

Item	CALIFORNIA--Con.						
	Garden Grove	Glendale	Hayward	Inglewood	Lakewood	Long Beach	Los Angeles
POPULATION: 1960	84 238	119 442	72 700	63 390	67 126	344 168	2 479 015
DATE OF END OF FISCAL YEAR	6 30	6 30	6 30	6 30	6 30	6 30	6 30
GENERAL REVENUE.	6 293	11 166	6 768	7 187	3 200	52 611	332 712
INTERGOVERNMENTAL REVENUE	1 990	2 176	1 458	1 184	1 185	7 453	47 426
FROM STATE GOVERNMENT.	1 541	1 861	1 290	1 172	1 140	5 622	37 195
FROM FEDERAL GOVERNMENT	-	-	-	-	-	42	4 180
FROM LOCAL GOVERNMENTS	449	315	168	12	45	1 789	6 051
GENERAL REVENUE FROM OWN SOURCES.	4 303	8 990	5 310	6 003	2 015	45 158	285 286
TAXES.	3 632	6 381	3 988	4 401	1 633	20 481	205 065
PROPERTY.	1 533	2 970	1 855	1 854	201	11 453	113 897
GENERAL SALES AND GROSS RECEIPTS.	1 576	2 714	1 731	1 748	1 278	5 910	52 541
SELECTIVE SALES AND GROSS RECEIPTS	116	275	121	364	65	1 195	7 206
OTHER	407	422	281	435	89	1 923	31 421
CURRENT CHARGES.	336	1 502	827	903	58	10 499	41 555
MISCELLANEOUS.	335	1 107	495	699	324	14 178	38 666
GENERAL EXPENDITURE: ALL FUNCTIONS	6 319	11 629	6 348	6 743	2 583	59 333	295 855
CAPITAL OUTLAY.	1 599	1 623	1 581	1 181	309	23 983	66 704
OTHER	4 720	10 006	4 767	5 562	2 274	35 350	229 151
EDUCATION	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	-
HIGHWAYS.	1 832	1 625	640	806	515	4 096	33 897
OTHER THAN CAPITAL OUTLAY.	622	1 540	504	596	421	1 967	17 875
PUBLIC WELFARE.	-	-	-	-	-	-	163
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	-	-	-	-	-	3 152
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	3 120
HEALTH.	8	27	-	9	5	956	374
POLICE PROTECTION	1 170	1 855	899	1 206	538	8 390	64 049
FIRE PROTECTION	857	1 689	1 103	926	-	5 660	37 743
SEWERAGE.	-	254	1 124	39	-	605	19 426
OTHER THAN CAPITAL OUTLAY.	-	254	94	36	-	364	4 831
SANITATION OTHER THAN SEWERAGE.	52	865	-	641	63	2 233	19 541
PARKS AND RECREATION.	1 061	1 137	171	993	875	2 063	26 026
HOUSING AND URBAN RENEWAL	-	-	-	-	-	2 714	8 215
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	71	1 036
LIBRARIES	-	585	283	479	-	1 375	8 040
FINANCIAL ADMINISTRATION.	192	123	171	136	81	1 171	6 350
GENERAL CONTROL	395	418	284	243	134	1 114	7 092
GENERAL PUBLIC BUILDINGS.	68	841	77	174	212	489	6 704
OTHER THAN CAPITAL OUTLAY.	45	56	77	165	174	454	5 659
INTEREST ON GENERAL DEBT.	-	113	267	3	-	698	8 207
ALL OTHER	684	2 097	1 329	1 086	160	22 769	46 876
WATER SUPPLY REVENUE	1 319	1 967	1 475	971	919	5 677	43 647
WATER SUPPLY EXPENDITURE	1 196	1 796	2 225	914	907	5 578	45 729
CURRENT OPERATION	828	1 156	1 125	568	423	3 576	20 985
CAPITAL OUTLAY.	353	624	941	346	261	1 768	20 589
INTEREST ON DEBT.	15	16	159	-	223	234	4 155
OTHER UTILITY REVENUE ¹	-	(E)7 825	-	-	-	(G)17 846	(E)153 270
OTHER UTILITY EXPENDITURE.	-	5 187	-	-	-	16 811	153 654
CURRENT OPERATION	-	3 660	-	-	-	13 989	77 574
CAPITAL OUTLAY.	-	1 274	-	-	-	2 819	64 172
INTEREST ON DEBT.	-	253	-	-	-	3	11 908
TOTAL EXPENDITURE FOR PERSONAL SERVICES. . .	3 694	9 727	3 617	4 022	1 052	31 195	288 935
GROSS DEBT OUTSTANDING	485	14 289	13 808	37	5 325	38 826	874 823
LONG-TERM	485	14 289	13 808	37	5 325	38 826	834 823
FULL FAITH AND CREDIT.	485	2 875	11 029	-	-	29 341	228 169
UTILITY DEBT ONLY	485	-	4 772	-	-	6 953	10 912
NONGUARANTEED.	-	11 414	2 779	37	5 325	9 485	606 654
UTILITY DEBT ONLY	-	11 090	-	-	5 325	-	561 563
SHORT-TERM.	-	-	-	-	-	-	40 000
LONG-TERM DEBT ISSUED.	-	-	-	-	-	9 485	100 845
LONG-TERM DEBT RETIRED	35	1 065	622	17	90	2 249	50 111
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	-	-	-	-	-	-	46 988

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

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Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1964-65--Continued
(Dollar amounts in thousands)

Item	CALIFORNIA--Con.						
	Norwalk	Oakland	Palo Alto	Pasadena	Pomona	Richmond	Riverside
POPULATION: 1960	88 739	367 548	52 287	116 407	67 157	71 854	84 332
DATE OF END OF FISCAL YEAR	6 30	6 30	6 30	6 30	6 30	6 30	6 30
GENERAL REVENUE.	2 799	51 416	6 919	13 550	7 074	10 534	10 726
INTERGOVERNMENTAL REVENUE	1 182	7 994	718	2 246	1 303	1 643	2 027
FROM STATE GOVERNMENT.	1 178	5 722	718	1 816	1 278	1 530	1 740
FROM FEDERAL GOVERNMENT.	-	1 459	-	-	-	134	-
FROM LOCAL GOVERNMENTS	4	813	-	430	25	179	287
GENERAL REVENUE FROM OWN SOURCES.	1 617	43 422	6 201	11 304	5 771	8 691	8 699
TAXES.	1 004	31 707	3 830	8 684	4 682	6 880	4 951
PROPERTY.	1	21 954	2 204	4 707	2 551	5 021	2 378
GENERAL SALES AND GROSS RECEIPTS.	761	7 869	1 543	3 378	1 697	1 382	2 082
SELECTIVE SALES AND GROSS RECEIPTS	90	348	-	295	138	110	86
OTHER	152	1 536	83	304	296	367	405
CURRENT CHARGES.	222	7 528	1 497	1 957	518	458	2 938
MISCELLANEOUS.	391	4 187	874	663	571	1 353	810
GENERAL EXPENDITURE: ALL FUNCTIONS	2 093	43 289	8 379	14 738	7 715	9 764	12 921
CAPITAL OUTLAY.	482	8 936	2 051	954	1 715	1 802	4 407
OTHER	1 611	34 353	6 328	13 784	6 000	7 962	8 514
EDUCATION	-	3	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	3	-	-	-	-	-
HIGHWAYS.	768	4 724	678	2 268	878	2 255	2 379
OTHER THAN CAPITAL OUTLAY.	426	2 900	514	1 991	522	932	1 375
PUBLIC WELFARE.	5	9	-	72	9	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	-	555	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	-
HEALTH.	-	18	-	453	105	49	15
POLICE PROTECTION	528	8 266	780	2 024	1 236	1 615	2 113
FIRE PROTECTION	-	6 709	1 111	1 859	1 079	1 639	1 327
SEWERAGE.	30	2 214	274	100	94	229	271
OTHER THAN CAPITAL OUTLAY.	27	773	216	58	27	194	261
SANITATION OTHER THAN SEWERAGE.	52	613	766	1 100	548	38	1 010
PARKS AND RECREATION.	30	6 395	1 767	2 468	707	1 045	1 504
HOUSING AND URBAN RENEWAL	-	1 462	-	159	-	382	-
OTHER THAN CAPITAL OUTLAY.	-	291	-	158	-	171	-
LIBRARIES	-	1 652	362	884	1 336	396	2 020
FINANCIAL ADMINISTRATION.	60	1 062	176	443	120	212	370
GENERAL CONTROL	210	974	242	523	291	446	427
GENERAL PUBLIC BUILDINGS.	138	819	409	351	96	357	104
OTHER THAN CAPITAL OUTLAY.	25	687	124	342	57	341	104
INTEREST ON GENERAL DEBT.	-	1 319	296	216	156	401	291
ALL OTHER	272	7 050	963	1 818	1 060	700	1 090
WATER SUPPLY REVENUE	57	-	2 109	3 082	1 473	-	2 362
WATER SUPPLY EXPENDITURE	48	-	2 248	2 505	1 590	-	2 925
CURRENT OPERATION	46	-	1 146	2 087	701	-	1 111
CAPITAL OUTLAY.	2	-	1 094	418	791	-	1 664
INTEREST ON DEBT.	-	-	8	-	98	-	150
OTHER UTILITY REVENUE ¹	-	-	(*) 7 397	(E) 9 014	-	-	(E) 6 686
OTHER UTILITY EXPENDITURE.	-	-	4 761	10 754	-	-	5 944
CURRENT OPERATION	-	-	3 849	4 546	-	-	4 147
CAPITAL OUTLAY.	-	-	869	5 887	-	-	1 797
INTEREST ON DEBT.	-	-	43	321	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. . .	616	27 101	4 935	12 774	4 517	5 762	7 532
GROSS DEBT OUTSTANDING	-	40 507	11 388	24 371	8 209	14 137	12 990
LONG-TERM	-	34 397	11 388	23 854	8 209	7 106	12 990
FULL FAITH AND CREDIT.	-	21 922	11 388	12 304	5 234	6 788	7 330
UTILITY DEBT ONLY	-	-	4 268	-	-	-	-
NONGUARANTEED.	-	12 475	-	11 550	2 975	318	5 660
UTILITY DEBT ONLY	-	-	-	11 500	2 975	-	4 125
SHORT-TERM.	-	6 110	-	517	-	7 031	-
LONG-TERM DEBT ISSUED.	-	950	910	5 354	829	-	1 600
LONG-TERM DEBT RETIRED.	-	1 875	852	2 080	236	289	420
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	-	5 459	-	877	-	276	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

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Individual Governments

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1964-65--Continued
(Dollar amounts in thousands)

Item	CALIFORNIA--Con.						
	Sacramento	San Bernardino	San Diego	San Francisco	San Jose	San Leandro	San Mateo
POPULATION: 1960	191 667	91 922	573 224	740 316	204 196	65 562	69 870
DATE OF END OF FISCAL YEAR	6 30	6 30	6 30	6 30	6 30	6 30	6 30
GENERAL REVENUE.	27 605	9 628	61 215	237 777	32 415	6 253	7 342
INTERGOVERNMENTAL REVENUE	3 650	1 453	10 574	69 582	7 273	1 132	1 986
FROM STATE GOVERNMENT	3 647	1 376	8 762	66 691	4 842	981	1 986
FROM FEDERAL GOVERNMENT	3	72	1 048	2 669	979	-	-
FROM LOCAL GOVERNMENTS	-	5	764	222	1 452	151	-
GENERAL REVENUE FROM OWN SOURCES.	23 955	8 175	50 641	168 195	25 142	5 121	5 356
TAXES.	14 939	5 882	30 671	130 874	18 018	4 478	4 404
PROPERTY.	9 443	2 527	18 263	107 533	10 325	1 820	2 432
GENERAL SALES AND GROSS RECEIPTS.	4 682	2 585	8 764	18 964	5 998	2 422	1 478
SELECTIVE SALES AND GROSS RECEIPTS.	100	129	2 196	1 986	492	62	132
OTHER	714	641	1 448	2 391	1 203	164	362
CURRENT CHARGES.	4 850	1 767	8 330	20 494	3 552	436	583
MISCELLANEOUS.	4 166	526	11 640	16 827	3 572	207	369
GENERAL EXPENDITURE: ALL FUNCTIONS	24 231	10 229	59 053	202 158	35 889	5 890	9 460
CAPITAL OUTLAY.	3 028	1 794	17 238	26 020	13 271	1 380	4 164
OTHER	21 203	8 435	41 815	176 138	22 618	4 510	5 296
EDUCATION	-	-	-	2 075	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	2 075	-	-	-
HIGHWAYS.	1 896	1 636	7 558	9 535	5 082	950	3 146
OTHER THAN CAPITAL OUTLAY.	1 356	1 132	3 203	4 729	1 319	506	660
PUBLIC WELFARE.	28	-	13	50 357	-	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	34 386	-	-	-
HOSPITALS	-	-	-	20 887	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	20 191	-	-	-
HEALTH.	198	26	112	5 646	1 763	2	-
POLICE PROTECTION	3 556	1 872	8 506	19 516	3 723	784	949
FIRE PROTECTION	3 739	1 597	5 396	17 382	3 553	784	1 019
SEWERAGE.	1 955	928	5 287	7 079	3 286	306	434
OTHER THAN CAPITAL OUTLAY.	1 543	291	2 567	2 659	1 802	201	139
SANITATION OTHER THAN SEWERAGE.	1 820	806	2 743	2 785	719	224	209
PARKS AND RECREATION.	3 242	741	8 251	17 760	2 175	892	599
HOUSING AND URBAN RENEWAL	1 144	223	-	2 011	2 778	-	-
OTHER THAN CAPITAL OUTLAY.	568	137	-	1 220	240	-	-
LIBRARIES	670	298	2 017	2 753	890	283	295
FINANCIAL ADMINISTRATION.	675	195	1 133	5 389	372	195	185
GENERAL CONTROL.	603	290	1 637	8 311	1 017	343	341
GENERAL PUBLIC BUILDINGS.	863	117	6 187	4 613	560	266	97
OTHER THAN CAPITAL OUTLAY.	639	96	392	3 881	543	42	71
INTEREST ON GENERAL DEBT.	1 445	242	2 230	3 710	2 060	105	66
ALL OTHER	2 397	1 258	8 023	22 349	7 911	756	2 120
WATER SUPPLY REVENUE	3 213	1 506	12 777	24 983	146	-	-
WATER SUPPLY EXPENDITURE	4 691	1 886	12 087	26 549	122	-	-
CURRENT OPERATION	1 899	1 021	6 810	8 793	51	-	-
CAPITAL OUTLAY.	2 001	865	4 612	16 398	71	-	-
INTEREST ON DEBT.	791	-	665	1 418	-	-	-
OTHER UTILITY REVENUE ¹	(T) 1 398	(T) 309	-	(T) 19 909	-	-	-
OTHER UTILITY EXPENDITURE.	1 459	387	-	26 135	-	-	-
CURRENT OPERATION	1 439	387	-	25 982	-	-	-
CAPITAL OUTLAY.	1	-	-	151	-	-	-
INTEREST ON DEBT.	19	-	-	2	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	17 450	6 301	30 962	125 371	13 981	3 087	3 673
GROSS DEBT OUTSTANDING	67 666	7 763	81 456	236 693	67 430	3 202	5 885
LONG-TERM	55 481	4 850	81 456	213 163	58 430	3 202	5 885
FULL FAITH AND CREDIT.	9 762	1 370	26 456	213 117	51 978	3 202	2 190
UTILITY DEBT ONLY	1 017	-	10 419	88 888	-	-	-
NONGUARANTEED.	45 719	3 480	55 000	46	6 452	-	3 695
UTILITY DEBT ONLY	23 345	-	12 500	-	-	-	-
SHORT-TERM.	12 185	2 913	-	23 530	9 000	-	-
LONG-TERM DEBT ISSUED.	8 437	-	-	15 929	7 583	-	2 010
LONG-TERM DEBT RETIRED	4 271	155	3 720	25 940	3 681	143	203
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	1 806	-	3 648	14 500	1 550	-	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.
¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1964-65--Continued
(Dollar amounts in thousands)

Item	CALIFORNIA--Con.						
	Santa Ana	Santa Barbara	Santa Clara	Santa Monica	South Gate	Stockton	Sunnyvale
POPULATION: 1960	100 350	58 768	58 880	83 249	53 831	86 321	52 898
DATE OF END OF FISCAL YEAR	6 30	6 30	6 30	6 30	6 30	6 30	6 30
GENERAL REVENUE.	10 769	6 997	9 697	12 588	4 071	13 534	9 118
INTERGOVERNMENTAL REVENUE	2 403	1 300	3 167	1 984	981	3 467	2 178
FROM STATE GOVERNMENT	2 143	998	1 278	1 249	881	1 310	1 521
FROM FEDERAL GOVERNMENT	-	61	943	635	-	1 743	657
FROM LOCAL GOVERNMENTS	260	241	946	100	60	414	-
GENERAL REVENUE FROM OWN SOURCES.	8 366	5 697	6 530	10 604	3 130	10 067	6 940
TAXES.	6 982	4 473	3 632	6 172	2 309	6 960	3 880
PROPERTY.	2 924	2 172	2 189	3 242	681	4 076	2 683
GENERAL SALES AND GROSS RECEIPTS.	3 436	1 722	1 289	2 225	1 307	2 295	969
SELECTIVE SALES AND GROSS RECEIPTS	121	169	10	67	101	112	109
OTHER.	501	410	144	638	220	477	119
CURRENT CHARGES.	406	823	1 032	2 334	367	2 203	1 004
MISCELLANEOUS.	978	401	1 866	2 098	454	904	2 056
GENERAL EXPENDITURE: ALL FUNCTIONS	10 258	8 026	10 530	14 677	3 686	11 902	11 423
CAPITAL OUTLAY.	2 981	2 360	4 381	4 912	127	2 446	6 080
OTHER	7 277	5 666	6 149	9 765	3 559	9 456	5 343
EDUCATION	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	-
HIGHWAYS.	2 791	1 342	1 874	1 972	825	1 211	1 702
OTHER THAN CAPITAL OUTLAY.	687	710	249	668	764	713	431
PUBLIC WELFARE.	-	-	-	13	-	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	-
HEALTH.	-	-	-	-	-	71	-
POLICE PROTECTION	1 692	1 115	956	1 986	787	1 622	1 749
FIRE PROTECTION	1 547	813	1 121	1 101	583	1 609	-
SEWERAGE.	190	166	783	184	14	1 001	2 167
OTHER THAN CAPITAL OUTLAY.	61	123	312	174	13	476	183
SANITATION OTHER THAN SEWERAGE.	425	76	527	538	200	298	-
PARKS AND RECREATION.	1 283	1 075	546	1 382	348	1 041	1 253
HOUSING AND URBAN RENEWAL	-	-	1 618	2 014	-	1 519	228
OTHER THAN CAPITAL OUTLAY.	-	-	179	385	-	243	11
LIBRARIES	419	435	220	1 623	-	648	205
FINANCIAL ADMINISTRATION.	250	315	262	320	87	195	259
GENERAL CONTROL	397	265	526	401	206	511	251
GENERAL PUBLIC BUILDINGS.	63	39	228	118	131	60	55
OTHER THAN CAPITAL OUTLAY.	61	38	175	118	128	58	53
INTEREST ON GENERAL DEBT.	23	157	669	323	13	463	747
ALL OTHER	1 178	2 228	1 200	2 401	492	1 653	2 809
WATER SUPPLY REVENUE	1 503	1 286	1 500	1 372	596	81	1 848
WATER SUPPLY EXPENDITURE	1 981	1 649	1 543	1 095	434	141	1 662
CURRENT OPERATION	630	1 071	549	668	386	24	925
CAPITAL OUTLAY.	1 133	522	943	359	48	117	678
INTEREST ON DEBT.	218	56	51	68	-	-	59
OTHER UTILITY REVENUE ¹	-	-	(E)4 767	(T)2 259	-	-	-
OTHER UTILITY EXPENDITURE.	-	-	4 368	2 042	-	-	-
CURRENT OPERATION	-	-	3 166	1 763	-	-	-
CAPITAL OUTLAY.	-	-	1 166	279	-	-	-
INTEREST ON DEBT.	-	-	36	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	5 493	4 461	4 218	7 835	2 251	6 260	3 584
GROSS DEBT OUTSTANDING	5 760	8 145	23 715	16 624	263	14 988	21 750
LONG-TERM	5 760	8 145	20 030	7 879	263	11 924	19 630
FULL FAITH AND CREDIT.	800	8 145	12 054	5 806	263	9 543	18 710
UTILITY DEBT ONLY	-	2 062	1 063	2 200	1	-	675
NONGUARANTEED.	4 960	-	7 976	2 073	-	2 381	920
UTILITY DEBT ONLY	4 960	-	1 855	-	-	-	490
SHORT-TERM.	-	-	3 685	8 745	-	3 064	2 120
LONG-TERM DEBT ISSUED.	-	1 274	3 249	589	6	46	2 275
LONG-TERM DEBT RETIRED	160	539	460	910	19	622	1 008
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	-	177	-	-	-	-	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (?); two or more of these, detailed at end of table (>).

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1964-65--Continued
(Dollar amounts in thousands)

Item	CALIFORNIA--Con.			COLORADO			CONNECTICUT
	Torrance	Vallejo	West Covina	Colorado Springs	Denver	Pueblo	Bridgeport
POPULATION: 1960	100 991	60 877	50 645	70 194	493 887	91 181	156 748
DATE OF END OF FISCAL YEAR	6 30	6 30	6 30	12 31	12 31	12 31	3 31
GENERAL REVENUE:	9 775	3 973	3 853	8 989	91 109	5 524	30 310
INTERGOVERNMENTAL REVENUE	1 820	884	905	1 147	27 182	485	5 194
FROM STATE GOVERNMENT	1 762	826	860	488	25 280	467	3 413
FROM FEDERAL GOVERNMENT	8	-	-	651	1 319	-	1 584
FROM LOCAL GOVERNMENTS	50	58	45	8	583	18	197
GENERAL REVENUE FROM OWN SOURCES	7 955	3 089	2 948	7 842	63 927	5 039	25 116
TAXES	6 361	2 257	2 329	2 740	47 567	3 463	21 971
PROPERTY	3 285	1 175	895	2 226	27 772	2 072	21 840
GENERAL SALES AND GROSS RECEIPTS	2 238	856	1 168	-	14 638	851	-
SELECTIVE SALES AND GROSS RECEIPTS	368	49	103	205	3 370	363	-
OTHER	470	177	163	309	1 787	177	131
CURRENT CHARGES	1 032	195	73	3 047	9 492	648	2 180
MISCELLANEOUS	562	637	546	2 055	6 868	928	965
GENERAL EXPENDITURE: ALL FUNCTIONS	10 033	5 794	3 821	8 076	86 806	5 742	35 580
CAPITAL OUTLAY	2 263	2 426	757	1 500	13 880	1 619	10 381
OTHER	7 770	3 368	3 064	6 576	72 926	4 123	25 199
EDUCATION	-	-	-	-	-	-	14 062
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	-	9 381
HIGHWAYS	1 948	973	1 185	1 116	6 796	1 198	900
OTHER THAN CAPITAL OUTLAY	1 002	562	603	850	3 308	648	851
PUBLIC WELFARE	-	-	-	10	25 099	-	452
CASH ASSISTANCE PAYMENTS	-	-	-	-	19 435	-	80
HOSPITALS	-	-	-	1 658	5 370	-	1 212
OTHER THAN CAPITAL OUTLAY	-	-	-	1 604	5 316	-	1 184
HEALTH	6	2	-	112	1 509	58	585
POLICE PROTECTION	1 649	717	751	1 074	7 000	903	2 619
FIRE PROTECTION	1 219	746	641	803	5 410	837	3 291
SEWERAGE	192	-	1	483	956	193	804
OTHER THAN CAPITAL OUTLAY	53	-	1	378	800	136	501
SANITATION OTHER THAN SEWERAGE	465	-	71	59	3 295	118	1 020
PARKS AND RECREATION	1 298	444	308	721	4 482	548	946
HOUSING AND URBAN RENEWAL	-	1 488	-	-	1 509	-	4 333
OTHER THAN CAPITAL OUTLAY	-	73	-	-	296	-	229
LIBRARIES	337	195	-	14	1 937	848	552
FINANCIAL ADMINISTRATION	253	67	63	213	2 990	74	425
GENERAL CONTROL	443	200	243	149	4 413	145	265
GENERAL PUBLIC BUILDINGS	263	104	43	81	1 022	52	876
OTHER THAN CAPITAL OUTLAY	256	51	42	79	985	52	227
INTEREST ON GENERAL DEBT	27	154	1	59	1 120	33	749
ALL OTHER	1 933	704	514	1 524	13 898	735	2 489
WATER SUPPLY REVENUE	1 362	1 594	-	3 148	12 255	2 401	-
WATER SUPPLY EXPENDITURE	1 222	1 084	-	8 552	16 721	4 277	-
CURRENT OPERATION	1 031	857	-	1 626	3 930	1 200	-
CAPITAL OUTLAY	163	143	-	6 926	8 023	2 798	-
INTEREST ON DEBT	28	84	-	-	4 768	279	-
OTHER UTILITY REVENUE ¹	(T)218	-	-	(*)14 517	-	-	-
OTHER UTILITY EXPENDITURE	324	-	-	12 495	-	-	-
CURRENT OPERATION	297	-	-	8 784	-	-	-
CAPITAL OUTLAY	27	-	-	2 861	-	-	-
INTEREST ON DEBT	-	-	-	850	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES	6 169	2 817	1 942	6 940	42 971	3 448	19 044
GROSS DEBT OUTSTANDING	3 140	17 270	40	34 909	184 660	10 888	30 468
LONG-TERM	3 140	10 360	40	34 909	181 297	10 888	21 651
FULL FAITH AND CREDIT	2 325	7 735	40	1 025	157 665	1 296	21 651
UTILITY DEBT ONLY	-	5 855	-	-	142 430	-	-
NONGUARANTEED	815	2 625	-	33 884	23 632	9 592	-
UTILITY DEBT ONLY	1 335	-	-	33 775	-	9 592	-
SHORT-TERM	-	6 910	-	-	3 363	-	8 817
LONG-TERM DEBT ISSUED	400	3 602	-	13 560	20 975	1 008	-
LONG-TERM DEBT RETIRED	138	395	5	1 461	5 411	602	2 018
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	-	-	-	147	1 954	257	656

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1964-65--Continued
(Dollar amounts in thousands)

Item	CONNECTICUT--Con.						
	Greenwich town	Hartford	Meriden	New Britain	New Haven	Norwalk	Stamford
POPULATION, 1960	53 793	162 178	51 850	82 201	152 048	67 775	92 713
DATE OF END OF FISCAL YEAR	6 30	3 31	12 31	3 31	12 31	8 31	6 30
GENERAL REVENUE.	17 705	43 223	12 591	19 164	39 984	18 013	25 801
INTERGOVERNMENTAL REVENUE	1 796	6 389	4 172	6 422	11 475	3 766	3 087
FROM STATE GOVERNMENT.	1 728	4 494	1 502	6 325	6 152	2 218	2 759
FROM FEDERAL GOVERNMENT.	34	1 663	2 639	-	5 123	1 476	-
FROM LOCAL GOVERNMENTS	34	232	31	97	200	72	328
GENERAL REVENUE FROM OWN SOURCES.	15 909	36 834	8 419	12 742	28 509	14 247	22 714
TAXES.	14 134	32 759	6 503	11 467	23 824	13 130	20 509
PROPERTY.	14 038	32 557	6 411	11 367	23 618	13 037	20 402
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-
OTHER	96	202	92	100	206	93	107
CURRENT CHARGES.	1 125	2 510	1 499	759	1 267	434	1 185
MISCELLANEOUS.	650	1 565	417	516	3 418	683	1 020
GENERAL EXPENDITURE, ALL FUNCTIONS	15 611	45 876	13 485	17 291	38 901	20 802	25 799
CAPITAL OUTLAY.	1 803	6 541	4 998	3 727	12 139	7 301	3 958
OTHER	13 808	39 335	8 487	13 564	26 762	13 501	21 841
EDUCATION	7 441	15 189	5 072	6 523	13 488	9 243	12 265
OTHER THAN CAPITAL OUTLAY.	7 271	13 540	4 274	6 470	10 767	7 468	10 799
HIGHWAYS.	963	1 563	928	1 131	1 855	921	1 263
OTHER THAN CAPITAL OUTLAY.	565	1 445	334	1 071	1 533	700	1 180
PUBLIC WELFARE.	322	2 262	116	105	1 372	388	963
CASH ASSISTANCE PAYMENTS	39	1 274	70	75	497	228	201
HOSPITALS	523	2 275	652	6	-	-	-
OTHER THAN CAPITAL OUTLAY.	502	2 253	652	6	-	-	-
HEALTH.	279	688	140	130	502	133	150
POLICE PROTECTION	1 142	3 148	657	1 196	2 884	1 117	1 643
FIRE PROTECTION	496	3 037	404	1 016	2 726	1 430	1 845
SEWERAGE.	1 204	-	1 381	270	2 042	804	2 001
OTHER THAN CAPITAL OUTLAY.	288	-	88	153	391	243	512
SANITATION OTHER THAN SEWERAGE.	175	1 041	110	289	629	1 368	684
PARKS AND RECREATION.	840	1 641	285	585	818	584	811
HOUSING AND URBAN RENEWAL	-	4 492	2 302	3 656	7 984	2 764	241
OTHER THAN CAPITAL OUTLAY.	-	188	179	348	1 053	129	135
LIBRARIES	602	645	131	238	411	-	515
FINANCIAL ADMINISTRATION.	353	774	105	200	756	191	364
GENERAL CONTROL.	243	548	114	206	496	176	309
GENERAL PUBLIC BUILDINGS.	152	643	25	99	225	16	332
OTHER THAN CAPITAL OUTLAY.	82	621	25	99	174	16	132
INTEREST ON GENERAL DEBT.	252	1 074	345	624	2 020	870	822
ALL OTHER	624	6 856	718	1 017	713	797	1 591
WATER SUPPLY REVENUE	-	-	545	1 154	-	-	-
WATER SUPPLY EXPENDITURE	-	-	1 804	820	-	-	-
CURRENT OPERATION	-	-	342	632	-	-	-
CAPITAL OUTLAY.	-	-	1 385	90	-	-	-
INTEREST ON DEBT.	-	-	77	98	-	-	-
OTHER UTILITY REVENUE	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION	-	-	-	-	-	-	-
CAPITAL OUTLAY.	-	-	-	-	-	-	-
INTEREST ON DEBT.	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	10 081	26 877	5 968	9 489	20 402	10 339	14 415
GROSS DEBT OUTSTANDING	9 595	48 166	17 705	35 556	80 492	32 221	30 347
LONG-TERM	9 595	39 573	13 705	18 516	48 770	25 688	29 897
FULL FAITH AND CREDIT	9 595	39 573	13 705	18 516	48 770	25 688	29 897
UTILITY DEBT ONLY	-	-	2 292	3 112	-	-	-
NONGUARANTEED.	-	-	-	-	-	-	-
UTILITY DEBT ONLY	-	-	-	-	-	-	-
SHORT-TERM.	-	8 593	4 000	17 040	31 722	6 533	450
LONG-TERM DEBT ISSUED.	1 200	6 210	700	3 585	11 239	2 500	3 660
LONG-TERM DEBT RETIRED	520	2 829	1 095	1 488	2 858	1 931	2 161
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	447	3 206	234	218	1 371	130	443

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

**Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVFR 50,000: 1964-65--Continued**
(dollar amounts in thousands)

Item	CONNECTICUT--Con.		DELAWARE	DISTRICT OF COLUMBIA	FLORIDA		
	Waterbury	West Hartford town	Wilmington	Washington	Fort Lauderdale	Hialeah	Jacksonville
POPULATION: 1960	107 130	62 382	95 827	763 956	83 648	66 972	201 030
DATE OF END OF FISCAL YEAR	12 31	6 30	6 30	6 30	8 31	9 30	12 31
GENERAL REVENUE	20 265	17 110	22 370	359 246	14 494	4 564	19 338
INTERGOVERNMENTAL REVENUE	2 692	1 985	8 846	94 857	537	252	676
FROM STATE GOVERNMENT	2 286	1 984	8 736	-	-	-	576
FROM FEDERAL GOVERNMENT	265	-	50	94 433	507	252	62
FROM LOCAL GOVERNMENTS	141	1	60	424	30	-	38
GENERAL REVENUE FROM OWN SOURCES	17 573	15 125	13 524	264 389	13 957	4 312	18 662
TAXES	15 713	13 711	9 487	231 582	10 248	3 820	12 591
PROPERTY	15 633	13 504	8 478	78 700	5 277	1 456	6 271
GENERAL SALES AND GROSS RECEIPTS	-	-	-	40 169	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	-	88	44 784	4 004	1 913	5 454
OTHER	80	207	921	67 929	967	451	866
CURRENT CHARGES	598	917	3 556	23 217	1 207	349	2 329
MISCELLANEOUS	1 262	497	481	9 590	2 502	143	3 742
GENERAL EXPENDITURE: ALL FUNCTIONS	20 400	16 075	22 031	370 353	13 192	4 658	28 664
CAPITAL OUTLAY	3 384	2 329	4 170	80 188	3 571	1 281	5 846
OTHER	17 016	13 746	17 861	290 165	9 621	3 377	22 818
EDUCATION	8 821	8 738	11 859	82 823	6	-	14
OTHER THAN CAPITAL OUTLAY	7 158	8 164	8 377	69 559	-	-	14
HIGHWAYS	1 062	1 030	960	47 716	2 037	775	3 182
OTHER THAN CAPITAL OUTLAY	965	928	561	10 848	754	321	2 161
PUBLIC WELFARE	509	28	5	33 401	-	19	38
CASH ASSISTANCE PAYMENTS	-	-	-	13 017	-	-	-
HOSPITALS	-	-	-	47 249	-	-	29
OTHER THAN CAPITAL OUTLAY	-	-	-	43 048	-	-	29
HEALTH	207	56	176	9 562	56	-	1 020
POLICE PROTECTION	1 704	942	1 734	27 404	1 729	718	4 522
FIRE PROTECTION	1 733	758	1 425	13 758	1 192	560	3 211
SEWERAGE	1 258	1 061	121	18 125	2 218	95	1 354
OTHER THAN CAPITAL OUTLAY	244	65	121	5 610	506	-	1 098
SANITATION OTHER THAN SEWERAGE	687	438	977	8 945	754	606	2 639
PARKS AND RECREATION	1 082	671	617	12 590	1 465	667	3 656
HOUSING AND URBAN RENEWAL	34	-	-	9 365	-	-	-
OTHER THAN CAPITAL OUTLAY	25	-	-	2 863	-	-	-
LIBRARIES	265	526	206	6 774	143	406	1 836
FINANCIAL ADMINISTRATION	493	210	258	5 677	343	75	1 039
GENERAL CONTROL	370	225	409	10 515	390	142	813
GENERAL PUBLIC BUILDINGS	313	58	300	4 139	182	149	422
OTHER THAN CAPITAL OUTLAY	136	57	272	3 719	182	78	422
INTEREST ON GENERAL DEBT	580	518	972	4 959	543	4	1 605
ALL OTHER	1 282	616	2 012	27 351	2 134	442	3 284
WATER SUPPLY REVENUE	1 488	-	1 761	7 809	3 131	970	2 617
WATER SUPPLY EXPENDITURE	836	-	1 046	11 095	4 203	687	2 314
CURRENT OPERATION	347	-	192	7 276	1 582	609	2 022
CAPITAL OUTLAY	358	-	42	3 116	2 086	-	259
INTEREST ON DEBT	131	-	112	703	535	78	33
OTHER UTILITY REVENUE ¹	-	-	-	-	-	-	(E) 43 819
OTHER UTILITY EXPENDITURE	-	-	-	-	-	-	36 883
CURRENT OPERATION	-	-	-	-	-	-	17 191
CAPITAL OUTLAY	-	-	-	-	-	-	17 087
INTEREST ON DEBT	-	-	-	-	-	-	2 605
TOTAL EXPENDITURE FOR PERSONAL SERVICES . . .	13 260	10 467	13 994	209 455	7 264	2 567	25 365
GROSS DEBT OUTSTANDING	30 998	24 025	38 692	212 909	30 279	2 216	149 828
LONG-TERM	23 219	24 025	38 542	133 206	30 279	2 216	149 666
FULL FAITH AND CREDIT	23 219	24 025	37 143	110 980	1 928	77	8 389
UTILITY DEBT ONLY	4 050	-	4 567	-	-	-	164
NONGUARANTEED	-	-	1 399	22 226	28 351	2 139	141 277
UTILITY DEBT ONLY	-	-	-	21 071	15 760	2 139	106 750
SHORT-TERM	7 779	-	150	79 703	-	-	162
LONG-TERM DEBT ISSUED	5 800	5 988	-	10 700	-	-	25 000
LONG-TERM DEBT RETIRED	1 446	1 630	1 870	1 431	10 322	83	6 722
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	1 018	484	637	15 500	32	195	2 225

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1964-65--Continued
(Dollar amounts in thousands)

Item	FLORIDA--Con.						
	Miami	Miami Beach	Orlando	Pensacola	St. Petersburg	Tampa	West Palm Beach
POPULATION: 1960	291 688	63 145	88 136	56 752	181 298	274 970	56 208
DATE OF END OF FISCAL YEAR	9 30	9 30	10 31	9 30	9 30	9 30	9 30
GENERAL REVENUE.	34 508	13 362	8 858	4 834	30 578	27 124	7 160
INTERGOVERNMENTAL REVENUE	2 095	347	48	389	239	2 214	41
FROM STATE GOVERNMENT	8	16	-	17	214	22	4
FROM FEDERAL GOVERNMENT	1 135	330	12	208	-	1 722	-
FROM LOCAL GOVERNMENTS	952	1	36	164	25	470	37
GENERAL REVENUE FROM OWN SOURCES.	32 413	13 015	8 810	4 445	30 339	24 910	7 119
TAXES.	26 128	10 984	5 803	2 872	14 890	17 288	5 409
PROPERTY.	17 001	8 219	3 059	803	8 581	8 947	3 135
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	6 987	1 719	2 271	1 639	5 109	6 395	1 852
OTHER	2 140	1 046	473	430	1 200	1 946	422
CURRENT CHARGES.	4 421	1 590	1 621	1 007	11 091	5 292	1 185
MISCELLANEOUS.	1 864	441	1 386	566	4 358	2 330	525
GENERAL EXPENDITURE, ALL FUNCTIONS	33 341	11 370	9 788	6 943	32 339	37 407	6 483
CAPITAL OUTLAY.	3 393	932	1 427	1 720	10 226	17 628	1 261
OTHER	29 948	10 438	8 361	5 223	22 113	19 779	5 222
EDUCATION	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	-
HIGHWAYS.	2 148	568	1 232	1 097	6 565	6 015	819
OTHER THAN CAPITAL OUTLAY	1 979	400	811	444	1 498	2 737	341
PUBLIC WELFARE.	-	131	-	4	-	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	131	-	-	6 998	-	-
OTHER THAN CAPITAL OUTLAY.	-	131	-	-	6 661	-	-
HEALTH.	146	117	45	25	-	11	11
POLICE PROTECTION	6 494	1 873	1 296	880	1 957	3 848	1 514
FIRE PROTECTION	5 260	934	905	668	1 609	3 512	628
SEWERAGE.	1 921	521	709	325	1 529	7 272	299
OTHER THAN CAPITAL OUTLAY.	751	286	597	212	1 198	775	299
SANITATION OTHER THAN SEWERAGE.	3 902	1 322	959	417	1 706	2 074	634
PARKS AND RECREATION.	4 260	2 875	789	478	4 391	4 519	667
HOUSING AND URBAN RENEWAL	112	-	-	-	-	3 237	-
OTHER THAN CAPITAL OUTLAY.	110	-	-	-	-	203	-
LIBRARIES	1 218	228	769	135	1 069	419	135
FINANCIAL ADMINISTRATION.	766	444	290	293	537	349	181
GENERAL CONTROL	852	434	621	199	712	494	212
GENERAL PUBLIC BUILDINGS.	135	99	301	78	197	127	65
OTHER THAN CAPITAL OUTLAY.	46	99	292	61	114	101	54
INTEREST ON GENERAL DEBT.	2 370	492	802	545	1 931	2 707	371
ALL OTHER	3 757	1 201	1 070	1 799	3 138	2 823	947
WATER SUPPLY REVENUE	5 621	1 830	2 155	1 328	4 028	4 168	1 342
WATER SUPPLY EXPENDITURE	4 024	1 515	2 188	753	4 412	3 308	1 334
CURRENT OPERATION	2 643	1 108	990	448	1 198	1 593	601
CAPITAL OUTLAY.	603	307	1 198	210	2 534	1 202	245
INTEREST ON DEBT.	778	100	-	95	680	513	488
OTHER UTILITY REVENUE ¹	-	-	(E) 16 051	(G) 4 309	(*) 2 706	-	-
OTHER UTILITY EXPENDITURE.	-	-	15 923	2 369	2 940	-	-
CURRENT OPERATION	-	-	6 559	1 939	2 250	-	-
CAPITAL OUTLAY.	-	-	7 113	339	554	-	-
INTEREST ON DEBT.	-	-	2 251	91	136	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	21 619	8 138	8 229	3 821	15 642	15 022	3 507
GROSS DEBT OUTSTANDING	82 048	17 226	89 581	20 449	72 662	94 292	25 435
LONG-TERM	82 048	17 226	89 581	20 319	72 662	87 293	25 435
FULL FAITH AND CREDIT	32 208	16 554	8 754	313	9 220	1 268	6 396
UTILITY DEBT ONLY	-	2 825	-	-	-	547	-
NONGUARANTEED	49 840	672	80 827	20 006	63 442	86 025	19 039
UTILITY DEBT ONLY	33 619	-	66 825	6 482	20 151	18 025	12 811
SHORT-TERM	-	-	-	130	-	6 999	-
LONG-TERM DEBT ISSUED.	8 000	-	-	2 040	-	-	4 700
LONG-TERM DEBT RETIRED	5 312	1 402	2 396	1 180	1 911	2 394	1 042
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	2 164	1 320	127	297	1 094	680	593

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000; 1964-65--Continued
(Dollar amounts in thousands)

Item	GEORGIA						HAWAII
	Albany	Atlanta	Augusta	Columbus	Macon	Savannah	Honolulu
POPULATION: 1960	55 890	487 455	70 626	116 779	69 764	149 245	500 409
DATE OF END OF FISCAL YEAR	8 31	12 31	12 31	12 31	12 31	12 31	6 30
GENERAL REVENUE.	2 395	52 086	6 404	10 853	11 436	7 742	78 866
INTERGOVERNMENTAL REVENUE	184	10 314	492	1 832	620	180	16 849
FROM STATE GOVERNMENT.	26	412	34	1 630	50	132	13 594
FROM FEDERAL GOVERNMENT.	86	7 432	437	-	79	-	3 255
FROM LOCAL GOVERNMENTS	72	2 470	21	202	511	48	-
GENERAL REVENUE FROM OWN SOURCES.	2 212	41 772	5 912	9 021	10 816	7 562	62 117
TAXES.	1 27	26 582	3 484	5 224	5 161	6 057	47 841
PROPERTY.	1 117	16 398	2 427	3 024	3 465	4 553	35 892
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS.	78	6 104	531	1 073	730	534	5 787
OTHER.	232	4 080	526	1 127	966	970	6 162
CURRENT CHARGES.	307	8 319	1 141	3 272	5 580	798	3 217
MISCELLANEOUS.	478	6 871	1 287	525	75	707	11 059
GENERAL EXPENDITURE, ALL FUNCTIONS	3 103	64 964	5 672	11 919	10 925	7 443	90 781
CAPITAL OUTLAY.	688	31 733	588	4 033	449	826	37 999
OTHER	2 415	33 231	5 084	7 886	10 476	6 617	52 782
EDUCATION	-	35	-	-	-	22	14 341
OTHER THAN CAPITAL OUTLAY.	-	35	-	-	-	22	4 811
HIGHWAYS.	266	6 541	648	748	442	600	8 313
OTHER THAN CAPITAL OUTLAY.	178	3 518	389	541	423	391	3 824
PUBLIC WELFARE.	2	34	26	3	11	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	32	-	76	6 006	5 706	-	1 029
OTHER THAN CAPITAL OUTLAY.	32	-	76	3 019	5 615	-	977
HEALTH.	122	242	4	131	126	456	838
POLICE PROTECTION	494	6 012	820	1 204	1 000	1 143	7 933
FIRE PROTECTION	488	4 831	668	792	808	1 003	5 313
SEWERAGE.	593	4 173	81	423	-	507	11 032
OTHER THAN CAPITAL OUTLAY.	153	1 928	51	157	-	454	2 298
SANITATION OTHER THAN SEWERAGE.	282	5 256	274	428	633	885	3 556
PARKS AND RECREATION.	212	13 087	284	771	389	450	7 243
HOUSING AND URBAN RENEWAL	-	44	350	5	2	-	2 195
OTHER THAN CAPITAL OUTLAY.	-	44	76	5	2	-	1 365
LIBRARIES	45	1 008	102	-	87	224	-
FINANCIAL ADMINISTRATION.	92	960	264	278	153	332	2 044
GENERAL CONTROL.	66	1 235	194	120	158	300	2 729
GENERAL PUBLIC BUILDINGS.	46	381	34	90	43	59	1 348
OTHER THAN CAPITAL OUTLAY.	41	183	34	28	25	59	582
INTEREST ON GENERAL DEBT.	69	3 544	199	203	466	381	5 346
ALL OTHER	294	17 581	1 648	717	901	1 081	17 521
WATER SUPPLY REVENUE	648	8 577	2 011	2 353	1 862	2 926	7 810
WATER SUPPLY EXPENDITURE	676	7 540	1 397	2 744	3 100	2 516	11 679
CURRENT OPERATION	273	4 028	445	1 219	1 018	941	4 833
CAPITAL OUTLAY.	234	2 727	666	1 241	1 797	1 306	5 507
INTEREST ON DEBT.	169	785	286	284	285	269	1 339
OTHER UTILITY REVENUE ¹	(*)5 247	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE.	3 708	-	-	-	-	-	-
CURRENT OPERATION	3 223	-	-	-	-	-	-
CAPITAL OUTLAY.	431	-	-	-	-	-	-
INTEREST ON DEBT.	54	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. . .	2 348	25 186	3 072	6 056	7 008	5 047	36 698
GROSS DEBT OUTSTANDING	9 595	152 192	13 830	15 571	23 875	21 701	187 527
LONG-TERM	9 595	152 192	12 469	15 571	23 875	21 701	175 127
FULL FAITH AND CREDIT.	3 735	80 774	3 966	6 298	10 060	12 807	119 118
UTILITY DEBT ONLY.	173	3 900	44	-	-	1 142	-
NONGUARANTEED.	5 860	71 418	8 503	9 273	13 815	8 894	56 009
UTILITY DEBT ONLY.	5 860	22 785	8 123	9 273	8 110	8 624	34 999
SHORT-TERM.	-	-	1 361	-	-	-	12 400
LONG-TERM DEBT ISSUED.	2 465	25 750	-	-	3 800	1 250	9 491
LONG-TERM DEBT RETIRED.	588	4 687	457	578	560	1 209	7 141
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	49	1 503	220	-	122	267	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000. 1964-65--Continued
(Dollar amounts in thousands)

Item	ILLINOIS						
	Aurora	Berwyn	Chicago	Cicero	Decatur	East St. Louis	Evanston
POPULATION: 1960	63 715	54 224	3 550 404	69 130	78 004	81 712	79 283
DATE OF END OF FISCAL YEAR	12 31	12 31	12 31	12 31	4 30	12 31	12 31
GENERAL REVENUE.	3 508	2 434	415 117	4 363	4 826	5 269	5 729
INTERGOVERNMENTAL REVENUE	426	356	53 452	418	706	615	548
FROM STATE GOVERNMENT.	413	356	38 302	418	519	578	525
FROM FEDERAL GOVERNMENT	-	-	12 994	-	178	-	-
FROM LOCAL GOVERNMENTS	13	-	2 156	-	9	37	23
GENERAL REVENUE FROM OWN SOURCES.	3 082	2 078	361 765	3 945	4 120	4 654	5 181
TAXES.	2 678	1 748	298 194	3 480	2 367	2 122	4 225
PROPERTY.	1 733	971	189 370	2 503	1 215	596	2 877
GENERAL SALES AND GROSS RECEIPTS	638	456	28 500	576	881	535	666
SELECTIVE SALES AND GROSS RECEIPTS	19	10	38 749	16	24	361	10
OTHER	288	311	41 575	385	247	430	672
CURRENT CHARGES.	207	77	35 241	325	236	2 389	493
MISCELLANEOUS.	197	253	28 330	140	1 517	143	463
GENERAL EXPENDITURE: ALL FUNCTIONS	3 750	2 432	401 029	3 655	4 540	5 622	6 607
CAPITAL OUTLAY.	776	790	88 022	214	2 010	899	1 344
OTHER	2 974	1 642	313 007	3 441	2 530	4 723	5 263
EDUCATION	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	-	-
HIGHWAYS.	1 008	558	54 938	645	1 917	2 033	1 205
OTHER THAN CAPITAL OUTLAY	705	227	25 857	458	427	1 247	1 463
PUBLIC WELFARE.	-	-	10 264	43	-	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	-	9 546	-	-	-	-
OTHER THAN CAPITAL OUTLAY	-	-	8 995	-	-	-	-
HEALTH.	34	-	7 827	70	-	-	156
POLICE PROTECTION	565	436	92 137	860	504	862	1 154
FIRE PROTECTION	734	348	35 844	579	562	819	725
SEWERAGE.	101	-	9 370	94	74	141	67
OTHER THAN CAPITAL OUTLAY	101	-	7 472	72	49	129	61
SANITATION OTHER THAN SEWERAGE.	163	166	31 549	50	35	173	608
PARKS AND RECREATION.	210	194	5 274	38	121	-	855
HOUSING AND URBAN RENEWAL	9	-	19 651	-	147	-	-
OTHER THAN CAPITAL OUTLAY	9	-	3 785	-	13	-	-
LIBRARIES	279	406	7 519	94	281	96	299
FINANCIAL ADMINISTRATION.	79	71	6 000	92	103	190	93
GENERAL CONTROL	108	75	12 981	156	174	124	285
GENERAL PUBLIC BUILDINGS.	85	26	37 683	37	252	49	143
OTHER THAN CAPITAL OUTLAY	82	26	4 860	37	8	48	122
INTEREST ON GENERAL DEBT.	92	43	24 497	242	142	730	124
ALL OTHER	283	109	35 949	202	228	405	893
WATER SUPPLY REVENUE	1 291	910	56 072	1 552	1 272	-	2 154
WATER SUPPLY EXPENDITURE	822	869	53 441	1 456	1 189	-	3 436
CURRENT OPERATION	408	766	25 474	1 403	404	-	549
CAPITAL OUTLAY	414	23	22 530	43	709	-	2 824
INTEREST ON DEBT	-	80	5 437	10	76	-	63
OTHER UTILITY REVENUE.	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-
INTEREST ON DEBT	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. . .	1 968	1 273	265 018	2 186	1 658	2 662	4 358
GROSS DEBT OUTSTANDING	2 230	6 770	964 512	7 218	9 208	16 086	12 372
LONG-TERM	2 230	6 443	806 370	6 427	8 319	15 061	11 622
FULL FAITH AND CREDIT	1 372	4 388	258 371	4 030	4 255	2 960	3 809
UTILITY DEBT ONLY	-	1 400	11	-	-	-	-
NONGUARANTEED	858	2 055	547 999	2 397	4 064	12 101	7 813
UTILITY DEBT ONLY	-	2 055	163 250	202	2 950	-	6 760
SHORT-TERM.	-	327	158 142	791	889	1 025	750
LONG-TERM DEBT ISSUED.	-	3 360	20 492	-	-	-	4 276
LONG-TERM DEBT RETIRED	102	105	38 114	419	551	1 579	652
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	138	80	27 952	207	100	22	276

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

Table 5--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1964-65- Continued
(Dollar amounts in thousands)

Item	ILLINOIS--Con.						
	Joliet	Oak Park	Peoria	Rockford	Rock Island	Skokie	Springfield
POPULATION: 1960	66 780	61 093	103 162	126 706	51 863	59 364	83 271
DATE OF END OF FISCAL YEAR	12 31	12 31	12 31	12 31	3 31	4 30	2 28
GENERAL REVENUE.	4 048	3 670	7 265	9 866	4 083	4 652	5 774
INTERGOVERNMENTAL REVENUE	809	364	1 190	934	385	620	607
FROM STATE GOVERNMENT	249	364	693	844	341	565	354
FROM FEDERAL GOVERNMENT	435	-	2	-	-	55	1
FROM LOCAL GOVERNMENTS	125	-	495	90	44	-	238
GENERAL REVENUE FROM OWN SOURCES.	3 239	3 306	6 075	8 932	3 698	4 032	5 167
TAXES.	2 748	2 518	5 285	6 991	2 018	3 384	3 601
PROPERTY.	1 470	1 449	3 689	4 404	1 357	1 071	2 241
GENERAL SALES AND GROSS RECEIPTS.	739	649	1 239	1 446	373	930	1 014
SELECTIVE SALES AND GROSS RECEIPTS.	67	15	92	191	10	18	42
OTHER	472	385	265	950	278	565	304
CURRENT CHARGES.	161	566	338	725	1 325	164	1 041
MISCELLANEOUS.	330	222	452	1 216	355	484	525
GENERAL EXPENDITURE, ALL FUNCTIONS	3 893	5 262	8 170	8 767	4 507	4 644	6 211
CAPITAL OUTLAY.	802	1 471	2 104	2 208	1 323	1 305	1 801
OTHER	3 091	3 791	6 066	6 559	3 184	3 339	4 410
EDUCATION	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	-
HIGHWAYS.	935	537	654	1 806	1 277	1 025	617
OTHER THAN CAPITAL OUTLAY.	353	482	476	685	680	192	400
PUBLIC WELFARE.	-	-	-	-	-	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	-	280	450	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	280	448	-	-	-
HEALTH.	-	128	296	115	52	55	160
POLICE PROTECTION	574	693	1 424	1 310	458	834	790
FIRE PROTECTION	603	557	940	1 102	396	655	724
SEWERAGE.	138	50	78	754	197	1	365
OTHER THAN CAPITAL OUTLAY.	127	43	76	197	188	1	297
SANITATION OTHER THAN SEWERAGE.	224	368	607	475	143	322	268
PARKS AND RECREATION.	-	258	-	166	178	44	238
HOUSING AND URBAN RENEWAL	249	-	711	-	640	-	32
OTHER THAN CAPITAL OUTLAY.	60	-	157	-	44	-	32
LIBRARIES	164	326	531	795	149	420	334
FINANCIAL ADMINISTRATION.	82	50	174	31	91	92	108
GENERAL CONTROL	271	252	220	230	91	220	193
GENERAL PUBLIC BUILDINGS.	195	72	1 238	74	34	215	1 412
OTHER THAN CAPITAL OUTLAY.	195	72	123	74	33	57	162
INTEREST ON GENERAL DEBT.	60	43	174	374	356	85	369
ALL OTHER	398	1 928	893	1 085	445	676	601
WATER SUPPLY REVENUE	1 431	1 116	-	1 524	704	1 549	1 724
WATER SUPPLY EXPENDITURE	1 201	869	-	1 704	727	2 386	1 804
CURRENT OPERATION	621	831	-	785	428	890	1 033
CAPITAL OUTLAY.	349	3	-	824	216	1 439	744
INTEREST ON DEBT.	231	35	-	95	83	57	27
OTHER UTILITY REVENUE ¹	-	-	-	-	-	-	(+) 5 732
OTHER UTILITY EXPENDITURE.	-	-	-	-	-	-	7 225
CURRENT OPERATION	-	-	-	-	-	-	3 647
CAPITAL OUTLAY.	-	-	-	-	-	-	3 174
INTEREST ON DEBT.	-	-	-	-	-	-	404
TOTAL EXPENDITURE FOR PERSONAL SERVICES. . .	2 054	2 419	3 753	4 488	1 976	2 550	5 171
GROSS DEBT OUTSTANDING	8 526	4 750	6 253	15 214	11 323	5 211	31 942
LONG-TERM	7 061	4 270	5 091	13 213	9 959	5 211	31 942
FULL FAITH AND CREDIT	85	1 375	641	6 869	1 286	1 843	300
UTILITY DEBT ONLY	-	-	-	269	-	740	300
NONGUARANTEED.	6 976	2 895	4 450	6 344	8 673	3 368	31 642
UTILITY DEBT ONLY	6 575	1 000	-	2 162	2 371	1 650	21 175
SHORT-TERM.	1 465	480	1 162	2 001	1 364	-	-
LONG-TERM DEBT ISSUED.	-	1 650	300	727	66	220	2 497
LONG-TERM DEBT RETIRED.	288	155	357	761	550	419	970
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	155	169	296	481	102	202	397

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (?); two or more of these, detailed at end of table (*).

Table 5--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1964-65--Continued
(Dollar amounts in thousands)

	ILLINOIS-- Con.		INDIANA				
	Waukegan	East Chicago	Evansville	Fort Wayne	Gary	Hammond	Indianapolis
POPULATION: 1960	55 719	57 669	141 543	161 776	178 320	111 698	476 258
DATE OF END OF FISCAL YEAR	4 30	12 31	12 31	12 31	12 31	12 31	12 31
GENERAL REVENUE.	4 107	6 599	10 125	12 465	14 667	7 305	41 109
INTERGOVERNMENTAL REVENUE	405	916	2 403	1 305	1 924	1 204	5 193
FROM STATE GOVERNMENT.	390	580	1 366	1 253	1 694	1 039	4 671
FROM FEDERAL GOVERNMENT.	-	336	1 004	52	200	73	484
FROM LOCAL GOVERNMENTS	15	-	33	-	30	92	38
GENERAL REVENUE FROM OWN SOURCES.	3 702	5 683	7 722	11 160	12 743	6 101	35 916
TAXES.	2 667	5 226	5 475	7 790	11 381	5 606	29 646
PROPERTY.	1 701	5 118	5 341	7 614	11 194	5 544	29 371
GENERAL SALES AND GROSS RECEIPTS.	624	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	14	-	-	-	-	-	-
OTHER	328	108	134	176	187	62	275
CURRENT CHARGES.	575	358	1 914	2 230	374	234	3 093
MISCELLANEOUS.	460	99	333	1 140	988	261	3 177
GENERAL EXPENDITURE, ALL FUNCTIONS	3 663	6 903	10 736	11 011	17 116	10 565	38 029
CAPITAL OUTLAY.	853	1 307	3 327	1 418	6 396	3 810	8 851
OTHER	2 810	5 596	7 409	9 593	10 720	6 755	29 178
EDUCATION	-	-	-	15	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	15	-	-	-
HIGHWAYS.	787	667	1 710	1 662	2 067	1 402	4 351
OTHER THAN CAPITAL OUTLAY.	457	514	1 195	710	1 655	934	3 367
PUBLIC WELFARE.	-	-	11	-	-	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	-
HEALTH.	35	115	257	203	278	114	39
POLICE PROTECTION	675	970	1 339	1 545	2 147	1 134	6 776
FIRE PROTECTION	512	1 057	1 557	1 622	2 038	1 134	5 763
SEWERAGE.	130	538	2 033	951	5 691	2 649	8 180
OTHER THAN CAPITAL OUTLAY.	119	510	486	858	280	678	2 635
SANITATION OTHER THAN SEWERAGE.	237	475	396	614	879	603	1 578
PARKS AND RECREATION.	130	478	735	1 864	913	874	2 984
HOUSING AND URBAN RENEWAL	-	1 311	317	250	367	1 020	899
OTHER THAN CAPITAL OUTLAY.	-	292	56	57	200	250	173
LIBRARIES	541	-	-	-	-	-	-
FINANCIAL ADMINISTRATION.	40	55	109	268	79	47	237
GENERAL CONTROL	161	213	237	160	430	156	330
GENERAL PUBLIC BUILDINGS.	32	98	108	9	67	38	-
OTHER THAN CAPITAL OUTLAY.	26	98	106	9	66	38	-
INTEREST ON GENERAL DEBT.	56	413	460	326	1 252	1 097	2 758
ALL OTHER	327	513	1 469	1 522	908	297	4 134
WATER SUPPLY REVENUE	656	1 357	1 740	2 681	-	1 542	-
WATER SUPPLY EXPENDITURE	724	2 560	1 274	2 676	-	1 499	-
CURRENT OPERATION	370	602	832	1 617	-	663	-
CAPITAL OUTLAY.	176	1 661	352	949	-	777	-
INTEREST ON DEBT.	178	297	90	110	-	59	-
OTHER UTILITY REVENUE ¹	-	-	-	(E) 4 479	-	-	-
OTHER UTILITY EXPENDITURE.	-	-	-	3 690	-	-	-
CURRENT OPERATION	-	-	-	3 128	-	-	-
CAPITAL OUTLAY.	-	-	-	562	-	-	-
INTEREST ON DEBT.	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	2 162	3 643	5 108	9 070	7 284	4 868	18 384
GROSS DEBT OUTSTANDING	7 185	21 424	21 292	12 848	35 514	26 521	99 464
LONG-TERM	7 185	14 064	21 292	12 848	34 340	22 833	99 239
FULL FAITH AND CREDIT.	1 425	6 564	7 033	3 371	29 142	20 115	94 813
UTILITY DEBT ONLY	-	-	3 244	212	-	-	-
NONGUARANTEED.	5 760	7 500	14 259	9 477	5 198	2 718	4 426
UTILITY DEBT ONLY	5 060	7 500	-	3 808	-	2 470	-
SHORT-TERM.	-	7 360	-	-	1 174	3 688	225
LONG-TERM DEBT ISSUED.	1 109	-	164	-	5 259	3 413	2 590
LONG-TERM DEBT RETIRED	532	548	808	1 075	1 455	1 035	4 691
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	110	521	463	644	725	297	1 975

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1964-65--Continued
(Dollar amounts in thousands)

Item	INDIANA--Con.			IOWA			
	Muncie	South Bend	Terre Haute	Cedar Rapids	Council Bluffs	Davenport	Des Moines
POPULATION: 1960	68 603	132 445	72 500	92 035	55 641	88 981	208 982
DATE OF END OF FISCAL YEAR	12 31	12 31	12 31	12 31	12 31	3 30	12 31
GENERAL REVENUE.	3 721	9 844	5 142	9 745	3 839	8 156	19 541
INTERGOVERNMENTAL REVENUE	939	1 865	1 200	1 076	1 640	1 964	12 523
FROM STATE GOVERNMENT.	672	1 265	727	1 926	1 586	1 902	12 223
FROM FEDERAL GOVERNMENT.	203	593	463	85	25	6	90
FROM LOCAL GOVERNMENTS	64	7	10	65	29	56	210
GENERAL REVENUE FROM OWN SOURCES.	2 782	7 979	3 942	8 669	3 199	7 192	17 018
TAXES.	2 046	6 388	2 649	6 725	1 912	4 597	12 153
PROPERTY.	2 010	6 287	2 626	6 487	1 732	4 303	11 139
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	51	-	410
SELECTIVE SALES AND GROSS RECEIPTS	-	-	-	-	129	294	604
OTHER	36	101	23	238	749	2 079	2 352
CURRENT CHARGES.	679	1 189	1 023	1 430	514	516	2 513
MISCELLANEOUS.	57	402	270	538	-	-	-
GENERAL EXPENDITURE, ALL FUNCTIONS	3 408	9 154	7 266	10 400	3 259	7 729	18 503
CAPITAL OUTLAY.	313	1 688	3 116	4 162	738	1 696	3 892
OTHER	3 095	7 466	4 150	6 238	2 521	6 033	14 611
EDUCATION	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	-
HIGHWAYS.	552	1 492	546	2 754	857	1 762	4 318
OTHER THAN CAPITAL OUTLAY.	506	1 201	526	904	409	1 102	2 936
PUBLIC WELFARE.	-	-	-	-	-	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	71	24	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	71	24	-	-	-	-
HEALTH.	30	-	89	88	7	79	417
POLICE PROTECTION	613	1 425	726	1 022	363	787	1 910
FIRE PROTECTION	698	1 877	973	914	406	780	2 260
SEWERAGE.	638	826	2 690	1 756	305	395	1 182
OTHER THAN CAPITAL OUTLAY.	435	495	302	348	237	240	788
SANITATION OTHER THAN SEWERAGE.	194	211	243	575	239	497	1 153
PARKS AND RECREATION.	234	1 037	244	914	328	838	1 512
HOUSING AND URBAN RENEWAL	-	669	608	15	-	-	110
OTHER THAN CAPITAL OUTLAY.	-	62	60	15	-	-	95
LIBRARIES	-	-	-	339	121	264	658
FINANCIAL ADMINISTRATION.	33	118	30	50	49	47	345
GENERAL CONTROL	78	187	88	307	175	322	901
GENERAL PUBLIC BUILDINGS.	22	-	27	75	37	181	257
OTHER THAN CAPITAL OUTLAY.	22	-	27	36	34	78	164
INTEREST ON GENERAL DEBT.	103	431	458	383	119	398	608
ALL OTHER	213	810	520	1 208	253	1 379	2 872
WATER SUPPLY REVENUE	-	1 322	-	1 361	927	-	3 124
WATER SUPPLY EXPENDITURE	-	1 500	-	1 454	908	-	1 906
CURRENT OPERATION	-	887	-	794	646	-	1 687
CAPITAL OUTLAY.	-	569	-	635	193	-	165
INTEREST ON DEBT.	-	44	-	25	69	-	54
OTHER UTILITY REVENUE.	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE.	-	-	-	-	-	-	-
CURRENT OPERATION	-	-	-	-	-	-	-
CAPITAL OUTLAY.	-	-	-	-	-	-	-
INTEREST ON DEBT.	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	1 663	6 513	2 480	4 642	1 703	3 581	11 520
GROSS DEBT OUTSTANDING	3 847	17 201	14 389	15 474	5 498	10 950	21 298
LONG-TERM	3 772	15 174	12 504	15 474	5 498	10 800	13 943
FULL FAITH AND CREDIT.	460	5 372	659	12 284	1 978	7 831	11 941
UTILITY DEBT ONLY	-	-	-	240	-	-	856
NONGUARANTEED.	3 312	9 802	11 845	3 190	3 520	2 969	2 002
UTILITY DEBT ONLY	-	1 415	-	620	2 007	-	-
SHORT-TERM.	75	2 027	1 885	-	-	150	7 355
LONG-TERM DEBT ISSUED.	-	-	1 200	2 180	192	-	1 969
LONG-TERM DEBT RETIRED	144	1 322	136	1 092	632	856	2 253
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	218	483	304	378	203	192	912

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Unsegregable amounts received from the State in lieu of property taxes are included in "property taxes" rather than in "intergovernmental revenue."

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1964-65--Continued
(Dollar amounts in thousands)

Item	IOWA--Con.			KANSAS		KENTUCKY	
	Dubuque	Sioux City	Waterloo	Kansas City	Topeka	Wichita	Covington
POPULATION: 1960	56 606	89 159	71 755	121 901	119 484	254 698	60 376
DATE OF END OF FISCAL YEAR	12 31	12 31	12 31	12 31	12 31	12 31	12 31
GENERAL REVENUE.	4 848	7 820	7 016	14 893	10 487	23 812	4 221
INTERGOVERNMENTAL REVENUE	1 661	1 509	1 056	4 713	1 225	2 039	768
FROM STATE GOVERNMENT.	1 596	1 259	777	2 380	873	1 319	-
FROM FEDERAL GOVERNMENT.	28	287	240	1 750	174	89	753
FROM LOCAL GOVERNMENTS	37	53	39	583	178	631	15
GENERAL REVENUE FROM OWN SOURCES.	4 187	6 221	5 960	10 180	9 262	21 773	3 453
TAXES.	2 940	4 761	4 556	6 082	5 559	10 861	2 742
PROPERTY.	2 792	4 375	4 451	5 459	4 781	8 828	1 374
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	247	-	316	519	1 484	-
OTHER	148	139	105	307	259	549	1 368
CURRENT CHARGES.	660	1 095	955	1 372	1 958	4 517	601
MISCELLANEOUS.	587	365	449	2 726	1 745	6 395	110
GENERAL EXPENDITURE, ALL FUNCTIONS	5 256	8 512	6 406	12 216	11 198	19 684	3 748
CAPITAL OUTLAY.	2 337	2 650	1 727	5 238	4 165	5 482	441
OTHER	2 919	5 862	4 679	6 978	7 033	14 202	3 307
EDUCATION	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	-
HIGHWAYS.	991	2 163	1 063	2 714	2 331	3 393	243
OTHER THAN CAPITAL OUTLAY.	359	798	500	491	963	955	232
PUBLIC WELFARE.	3	-	-	11	-	53	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	-	-	12	64	-	43
OTHER THAN CAPITAL OUTLAY.	-	-	-	12	-	-	43
HEALTH.	83	201	18	157	721	972	32
POLICE PROTECTION	461	872	748	1 506	1 222	2 656	645
FIRE PROTECTION	521	773	718	1 804	1 129	2 223	678
SEWERAGE.	314	733	769	1 797	1 869	994	103
OTHER THAN CAPITAL OUTLAY.	183	292	228	265	336	408	103
SANITATION OTHER THAN SEWERAGE.	197	315	300	486	577	915	280
PARKS AND RECREATION.	306	722	928	502	812	1 192	145
HOUSING AND URBAN RENEWAL	42	544	327	1 362	460	1 326	673
OTHER THAN CAPITAL OUTLAY.	42	79	187	280	80	103	293
LIBRARIES	119	255	233	-	-	545	43
FINANCIAL ADMINISTRATION.	53	129	44	134	169	257	100
GENERAL CONTROL	199	313	201	251	197	544	156
GENERAL PUBLIC BUILD. NGS.	31	105	57	301	139	725	79
OTHER THAN CAPITAL OUTLAY.	18	97	57	235	133	229	79
INTEREST ON GENERAL DEBT.	129	475	261	674	760	1 433	268
ALL OTHER	1 807	912	739	505	748	2 456	260
WATER SUPPLY REVENUE	651	831	710	-	1 866	4 579	682
WATER SUPPLY EXPENDITURE	569	843	504	-	1 735	9 699	450
CURRENT OPERATION	380	647	418	-	1 311	1 132	423
CAPITAL OUTLAY.	144	174	86	-	199	6 386	8
INTEREST ON DEBT.	45	22	-	-	225	2 181	19
OTHER UTILITY REVENUE.	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE.	-	-	-	-	-	-	-
CURRENT OPERATION	-	-	-	-	-	-	-
CAPITAL OUTLAY.	-	-	-	-	-	-	-
INTEREST ON DEBT.	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	2 215	4 311	3 247	4 559	4 919	9 816	2 324
GROSS DEBT OUTSTANDING	6 686	17 963	9 266	22 626	31 681	103 069	9 181
LONG-TERM	6 686	16 895	8 308	17 487	23 066	95 020	9 181
FULL FAITH AND CREDIT.	2 464	9 988	6 505	12 607	14 777	45 698	702
UTILITY DEBT ONLY	-	-	-	-	-	410	153
NONGUARANTEED.	4 222	6 907	1 803	4 880	8 289	49 322	8 479
UTILITY DEBT ONLY	1 600	807	-	-	5 250	48 122	365
SHORT-TERM.	-	1 068	958	5 139	8 615	8 049	-
LONG-TERM DEBT ISSUED.	1 289	1 555	953	3 919	2 185	6 885	-
LONG-TERM DEBT RETIRED	442	584	816	1 379	1 851	7 663	326
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	212	312	261	297	152	473	242

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Unsegregable amounts received from the State in lieu of property taxes are included in "property taxes" rather than in "intergovernmental revenue."

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1964-65--Continued
(Dollar amounts in thousands)

Item	KENTUCKY--Con.			LOUISIANA			
	Lexington	Louisville	Baton Rouge	Lake Charles	Monroe	New Orleans	Shreveport
POPULATION: 1960	62 810	390 639	230 058	63 392	52 219	627 525	164 372
DATE OF END OF FISCAL YEAR	12 31	6 30	12 31	9 30	4 29	12 31	12 31
GENERAL REVENUE.	8 858	58 369	19 291	3 552	4 428	74 728	12 090
INTERGOVERNMENTAL REVENUE	562	10 047	3 444	1 327	1 792	15 177	1 059
FROM STATE GOVERNMENT	-	828	2 987	1 326	1 311	11 122	1 973
FROM FEDERAL GOVERNMENT	519	7 570	297	-	481	3 561	-
FROM LOCAL GOVERNMENTS	43	1 649	160	1	-	494	86
GENERAL REVENUE FROM OWN SOURCES.	8 296	48 322	15 847	3 225	3 636	59 551	11 031
TAXES.	6 186	25 556	13 494	2 433	2 095	38 921	7 903
PROPERTY.	2 619	10 793	6 912	1 946	1 692	20 314	6 421
GENERAL SALES AND GROSS RECEIPTS.	-	-	4 461	-	-	10 459	-
SELECTIVE SALES AND GROSS RECEIPTS	116	777	576	148	37	4 142	577
OTHER	3 451	13 986	1 545	339	366	4 006	905
CURRENT CHARGES.	1 546	14 597	1 171	272	624	14 069	1 306
MISCELLANEOUS.	564	8 169	1 182	520	917	6 561	1 822
GENERAL EXPENDITURE: ALL FUNCTIONS	8 516	56 814	16 827	2 936	7 292	79 721	13 583
CAPITAL OUTLAY.	2 339	13 589	2 642	86	3 533	24 749	5 084
OTHER	6 177	43 225	14 185	2 850	3 759	54 972	8 499
EDUCATION	-	16 560	-	177	1	1 241	-
OTHER THAN CAPITAL OUTLAY	-	13 407	-	177	-	980	-
HIGHWAYS.	742	3 610	2 564	174	382	9 493	2 757
OTHER THAN CAPITAL OUTLAY	636	1 890	1 719	149	186	3 542	1 287
PUBLIC WELFARE.	-	-	22	-	2	346	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	2 502	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	-	2 491	-	-	-	-	-
HEALTH.	103	529	231	-	-	1 250	-
POLICE PROTECTION	874	4 545	3 074	336	405	7 559	1 742
FIRE PROTECTION	962	3 682	1 694	467	872	5 493	1 515
SEWERAGE.	1 918	3 495	2 211	287	2 576	12 344	310
OTHER THAN CAPITAL OUTLAY	317	1 553	1 000	249	117	3 017	-
SANITATION OTHER THAN SEWERAGE	803	2 018	952	377	728	4 705	1 016
PARKS AND RECREATION.	269	1 637	759	180	217	4 252	1 004
HOUSING AND URBAN RENEWAL	702	8 070	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	432	2 664	-	-	-	-	-
LIBRARIES	84	1 343	307	96	-	866	369
FINANCIAL ADMINISTRATION.	193	812	591	63	96	1 875	203
GENERAL CONTROL	226	631	1 218	234	89	4 791	269
GENERAL PUBLIC BUILDINGS.	130	323	185	19	455	1 439	79
OTHER THAN CAPITAL OUTLAY	130	274	176	19	-	1 436	79
INTEREST ON GENERAL DEBT.	685	4 525	1 258	415	801	4 904	951
ALL OTHER	825	2 532	1 761	111	668	19 163	3 368
WATER SUPPLY REVENUE	-	6 875	-	-	750	6 786	2 861
WATER SUPPLY EXPENDITURE	-	5 570	-	-	248	7 596	2 266
CURRENT OPERATION	-	4 204	-	-	248	4 413	1 271
CAPITAL OUTLAY	-	1 189	-	-	-	2 872	722
INTEREST ON DEBT	-	177	-	-	-	311	273
OTHER UTILITY REVENUE ²	-	-	-	-	(*) ⁴ 158	-	-
OTHER UTILITY EXPENDITURE	-	-	-	-	5 671	-	-
CURRENT OPERATION	-	-	-	-	1 251	-	-
CAPITAL OUTLAY	-	-	-	-	3 626	-	-
INTEREST ON DEBT	-	-	-	-	794	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. . .	3 682	25 046	8 968	1 529	3 584	41 100	6 120
GROSS DEBT OUTSTANDING	22 529	175 443	31 359	7 994	43 860	168 896	38 893
LONG-TERM	19 092	132 206	29 662	7 994	43 860	168 896	38 893
FULL FAITH AND CREDIT	32	60 490	26 906	3 700	23 098	134 540	30 223
UTILITY DEBT ONLY	-	-	-	-	-	-	2 134
NONGUARANTEED	19 060	71 716	2 756	4 294	20 762	34 356	8 670
UTILITY DEBT ONLY	-	6 420	-	-	20 432	9 746	7 059
SHORT-TERM.	3 437	43 237	1 697	-	-	-	-
LONG-TERM DEBT ISSUED	2 435	5 000	1 590	64	5 626	32 850	204
LONG-TERM DEBT RETIRED	577	12 556	2 077	814	1 229	4 958	2 674
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	337	1 064	474	48	122	2 739	359

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Unsegregable amounts received from the State in lieu of property taxes are included in "property taxes" rather than in "intergovernmental revenue."

²Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1964-65--Continued
(Dollar amounts in thousands)

Item	MAINE	MARYLAND	MASSACHUSETTS				
	Portland	Baltimore	Boston	Brockton	Brookline town	Cambridge	Chicopee
POPULATION: 1960	72 566	939 024	697 197	72 813	54 004	107 716	61 553
DATE OF END OF FISCAL YEAR	12 31	12 31	12 31	12 31	12 31	12 31	12 31
GENERAL REVENUE.	13 890	284 786	276 362	21 186	18 436	30 540	11 854
INTERGOVERNMENTAL REVENUE	1 567	127 600	105 875	6 743	4 019	7 581	4 765
FROM STATE GOVERNMENT.	1 053	116 931	78 435	5 135	3 933	7 309	3 023
FROM FEDERAL GOVERNMENT.	467	8 427	25 677	1 594	39	102	1 656
FROM LOCAL GOVERNMENTS	47	2 242	1 763	14	47	170	86
GENERAL REVENUE FROM OWN SOURCES.	12 323	157 186	170 487	14 443	14 417	22 959	7 089
TAXES.	11 040	134 677	149 216	13 335	13 564	20 301	6 541
PROPERTY.	10 933	119 574	146 317	13 235	13 496	19 781	6 471
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS.	-	8 067	-	-	-	-	-
OTHER	107	7 036	2 899	100	68	520	70
CURRENT CHARGES.	1 001	16 210	13 483	879	559	2 117	472
MISCELLANEOUS.	282	6 299	7 788	229	294	541	76
GENERAL EXPENDITURE: ALL FUNCTIONS	14 500	268 372	271 097	21 195	19 068	28 918	12 445
CAPITAL OUTLAY.	2 174	36 866	27 540	4 382	2 344	1 026	2 270
OTHER	12 326	231 506	243 557	16 843	16 724	27 892	10 175
EDUCATION	5 552	84 921	48 085	7 297	5 039	6 457	5 652
OTHER THAN CAPITAL OUTLAY.	5 445	72 506	45 501	6 399	4 908	5 935	4 844
HIGHWAYS.	1 183	16 997	8 464	1 129	1 387	1 009	966
OTHER THAN CAPITAL OUTLAY.	867	9 455	5 797	605	972	608	358
PUBLIC WELFARE.	352	43 450	56 630	3 962	1 836	5 589	1 558
CASH ASSISTANCE PAYMENTS	3	32 020	34 018	2 755	737	3 371	776
HOSPITALS	625	14 185	24 481	170	-	3 074	30
OTHER THAN CAPITAL OUTLAY.	598	12 268	22 458	170	-	3 054	30
HEALTH.	213	4 207	2 214	103	344	320	132
POLICE PROTECTION	850	25 152	19 563	865	1 250	1 698	633
FIRE PROTECTION	1 351	15 558	14 675	1 281	1 868	1 829	895
SEWERAGE.	984	4 769	2 698	2 865	121	132	39
OTHER THAN CAPITAL OUTLAY.	66	2 545	1 536	242	121	80	-
SANITATION OTHER THAN SEWERAGE.	225	6 174	5 154	567	618	990	277
PARKS AND RECREATION.	604	7 150	9 950	364	1 288	512	662
HOUSING AND URBAN RENEWAL	600	7 852	18 411	262	120	36	-
OTHER THAN CAPITAL OUTLAY.	136	2 169	8 513	70	59	36	-
LIBRARIES	133	3 799	4 407	229	532	306	101
FINANCIAL ADMINISTRATION.	197	3 136	2 537	265	243	404	173
GENERAL CONTROL.	248	5 066	7 735	122	226	264	151
GENERAL PUBLIC BUILDINGS.	160	2 084	4 367	96	1 319	362	82
OTHER THAN CAPITAL OUTLAY.	124	1 648	1 456	96	75	362	82
INTEREST ON GENERAL DEBT.	378	8 586	6 240	368	202	245	217
ALL OTHER	845	15 286	35 486	1 250	2 675	5 691	877
WATER SUPPLY REVENUE	-	13 122	10 201	527	706	1 217	813
WATER SUPPLY EXPENDITURE	-	16 027	3 998	1 256	305	1 214	508
CURRENT OPERATION	-	5 238	3 272	540	277	1 010	409
CAPITAL OUTLAY.	-	8 393	726	633	28	200	73
INTEREST ON DEBT.	-	2 396	-	83	-	4	26
OTHER UTILITY REVENUE ¹	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE.	-	-	-	-	-	-	-
CURRENT OPERATION	-	-	-	-	-	-	-
CAPITAL OUTLAY.	-	-	-	-	-	-	-
INTEREST ON DEBT.	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES.	9 255	151 967	126 756	10 519	9 567	15 611	7 468
GROSS DEBT OUTSTANDING	10 989	419 092	194 142	18 956	7 526	7 406	7 412
LONG-TERM	9 351	419 092	163 680	18 506	6 247	6 988	7 412
FULL FAITH AND CREDIT.	9 351	412 504	154 080	18 506	6 247	6 988	7 412
UTILITY DEBT ONLY.	-	109 581	-	4 461	-	289	1 410
NONGUARANTEED.	-	6 588	9 600	-	-	-	-
UTILITY DEBT ONLY.	-	-	-	-	-	-	-
SHORT-TERM.	1 638	-	30 462	450	1 279	418	-
LONG-TERM DEBT ISSUED.	1 235	44 700	23 715	6 625	295	-	560
LONG-TERM DEBT RETIRED	677	19 474	10 519	1 447	607	606	945
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	-	16 135	8 565	232	362	718	261

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1964-65--Continued
(Dollar amounts in thousands)

Item	MASSACHUSETTS--Con.						
	Fall River	Holyoke	Lawrence	Lowell	Lynn	Malden	Medford
POPULATION: 1960	99 942	52 689	70 933	92 107	94 478	57 676	64 971
DATE OF END OF FISCAL YEAR	12 31	12 31	12 31	12 31	12 31	12 31	12 31
GENERAL REVENUE.	23 142	13 280	16 437	22 930	24 745	14 830	14 908
INTERGOVERNMENTAL REVENUE	9 637	4 567	6 433	8 155	9 602	4 055	3 902
FROM STATE GOVERNMENT	9 158	4 045	6 215	7 935	8 791	3 654	3 861
FROM FEDERAL GOVERNMENT	370	449	134	130	487	377	-
FROM LOCAL GOVERNMENTS	109	73	84	90	324	24	41
GENERAL REVENUE FROM OWN SOURCES.	13 505	8 713	10 004	14 775	15 143	10 775	11 006
TAXES.	12 278	7 765	8 730	14 174	14 137	9 886	10 298
PROPERTY.	12 135	7 683	8 619	14 001	13 973	9 827	10 248
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-
OTHER	143	82	111	173	164	59	50
CURRENT CHARGES.	552	795	898	469	837	667	422
MISCELLANEOUS.	675	153	376	132	169	222	286
GENERAL EXPENDITURE: ALL FUNCTIONS	22 724	14 967	16 229	22 915	26 274	16 639	15 165
CAPITAL OUTLAY.	2 121	4 508	1 761	3 654	2 724	3 053	1 028
OTHER	20 603	10 459	14 468	19 261	23 550	13 586	14 137
EDUCATION	5 496	6 843	3 682	7 592	7 031	5 028	5 474
OTHER THAN CAPITAL OUTLAY	5 458	3 464	3 527	6 039	6 917	4 279	4 986
HIGHWAYS.	1 627	605	1 126	798	1 124	488	819
OTHER THAN CAPITAL OUTLAY	696	460	778	648	812	280	526
PUBLIC WELFARE.	7 009	2 576	4 316	5 924	6 526	2 725	2 465
CASH ASSISTANCE PAYMENTS	3 977	1 135	2 742	3 243	3 313	1 563	1 119
HOSPITALS	954	33	488	14	-	10	14
OTHER THAN CAPITAL OUTLAY	944	33	477	14	-	10	14
HEALTH.	193	134	361	371	717	88	125
POLICE PROTECTION	1 515	698	1 314	1 401	1 220	892	826
FIRE PROTECTION	1 686	1 037	1 511	1 645	2 078	1 109	1 089
SEWERAGE.	506	977	85	238	448	339	515
OTHER THAN CAPITAL OUTLAY	182	54	4	-	185	281	482
SANITATION OTHER THAN SEWERAGE.	409	418	488	1 238	779	713	433
PARKS AND RECREATION.	407	333	283	349	551	257	496
HOUSING AND URBAN RENEWAL	-	18	177	-	2 177	2 314	6
OTHER THAN CAPITAL OUTLAY	-	18	43	-	447	353	6
LIBRARIES	165	116	140	148	322	145	239
FINANCIAL ADMINISTRATION.	227	165	230	250	242	162	195
GENERAL CONTROL	144	142	124	265	239	235	194
GENERAL PUBLIC BUILDINGS.	85	69	700	580	237	43	88
OTHER THAN CAPITAL OUTLAY	85	69	311	579	237	43	88
INTEREST ON GENERAL DEBT.	195	338	248	344	348	326	139
ALL OTHER	2 106	465	956	1 758	2 235	1 765	2 048
WATER SUPPLY REVENUE	794	891	757	836	805	468	721
WATER SUPPLY EXPENDITURE	846	939	719	858	666	310	273
CURRENT OPERATION	564	724	605	654	664	230	245
CAPITAL OUTLAY	267	91	78	122	-	80	28
INTEREST ON DEBT	15	124	36	82	2	-	-
OTHER UTILITY REVENUE ¹	-	(E) 5 178	-	-	-	-	-
OTHER UTILITY EXPENDITURE	-	6 604	-	-	-	-	-
CURRENT OPERATION	-	4 313	-	-	-	-	-
CAPITAL OUTLAY	-	2 190	-	-	-	-	-
INTEREST ON DEBT	-	101	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. . .	10 730	8 832	8 561	11 140	13 965	7 411	8 096
GROSS DEBT OUTSTANDING	5 813	19 616	8 336	15 159	11 466	13 337	3 031
LONG-TERM	5 813	19 494	7 158	14 040	9 578	7 839	2 974
FULL FAITH AND CREDIT	5 813	19 494	7 158	14 040	9 578	7 779	2 974
UTILITY DEBT ONLY	707	8 508	973	-	90	-	-
NONGUARANTEED	-	-	-	-	-	60	-
UTILITY DEBT ONLY	-	-	-	2 392	-	50	-
SHORT-TERM.	-	122	1 178	1 119	1 888	5 498	57
LONG-TERM DEBT ISSUED.	450	500	1 170	1 986	1 755	1 511	-
LONG-TERM DEBT RETIRED	469	1 683	724	1 146	1 219	763	325
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	483	257	345	331	586	207	299

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1964-65--Continued
(Dollar amounts in thousands)

Item	MASSACHUSETTS--Con.						
	New Bedford	Newton	Pittsfield	Quincy	Somerville	Springfield	Waltham
POPULATION: 1960	102 477	92 384	57 879	87 409	94 697	174 463	55 413
DATE OF END OF FISCAL YEAR	12 31	12 31	12 31	12 31	12 31	12 31	12 31
GENERAL REVENUE.	24 290	28 693	15 718	27 151	20 456	48 572	14 114
INTERGOVERNMENTAL REVENUE	10 293	5 083	4 873	5 296	6 563	15 946	3 262
FROM STATE GOVERNMENT.	9 754	5 066	4 123	4 920	6 425	13 654	3 124
FROM FEDERAL GOVERNMENT.	374	9	603	234	118	2 194	60
FROM LOCAL GOVERNMENTS	165	8	147	142	20	98	78
GENERAL REVENUE FROM OWN SOURCES.	13 997	23 610	10 845	21 855	13 893	32 626	10 852
TAXES.	12 914	21 900	10 182	15 953	13 464	28 858	10 006
PROPERTY.	12 756	21 783	10 074	15 833	13 330	28 609	9 920
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-
OTHER	158	117	108	120	134	249	86
CURRENT CHARGES.	929	947	518	5 412	396	2 111	556
MISCELLANEOUS.	154	763	145	490	33	1 657	290
GENERAL EXPENDITURE: ALL FUNCTIONS	23 068	28 064	15 974	26 521	20 851	49 911	15 701
CAPITAL OUTLAY.	1 070	2 508	2 068	1 656	527	7 468	1 978
OTHER	21 998	25 556	13 906	24 865	20 324	42 443	13 723
EDUCATION	6 605	13 153	5 531	8 268	6 399	15 462	5 793
OTHER THAN CAPITAL OUTLAY.	6 268	12 425	5 474	8 184	6 100	14 452	5 400
HIGHWAYS.	1 157	3 440	744	1 687	852	4 772	1 206
OTHER THAN CAPITAL OUTLAY.	853	2 569	610	1 358	721	1 817	630
PUBLIC WELFARE.	7 942	1 508	3 184	3 033	4 922	8 716	1 704
CASH ASSISTANCE PAYMENTS	6 024	767	2 389	1 736	3 151	5 110	900
HOSPITALS	-	24	-	5 269	59	1 902	8
OTHER THAN CAPITAL OUTLAY.	-	24	-	4 535	59	1 883	8
HEALTH.	225	263	228	254	159	1 513	15
POLICE PROTECTION	1 421	1 199	636	1 459	1 148	2 619	846
FIRE PROTECTION	1 655	2 156	1 129	1 611	1 576	2 903	1 120
SEWERAGE.	179	541	1 847	927	285	1 215	461
OTHER THAN CAPITAL OUTLAY.	74	369	179	713	265	379	134
SANITATION OTHER THAN SEWERAGE.	621	913	335	517	761	1 201	651
PARKS AND RECREATION.	397	800	377	592	467	1 214	370
HOUSING AND URBAN RENEWAL.	45	-	-	-	5	2 472	-
OTHER THAN CAPITAL OUTLAY.	42	-	-	-	5	342	-
LIBRARIES	272	403	169	380	356	824	186
FINANCIAL ADMINISTRATION.	244	282	127	269	261	648	236
GENERAL CONTROL	201	227	151	185	178	536	107
GENERAL PUBLIC BUILDINGS.	222	256	301	126	78	884	204
OTHER THAN CAPITAL OUTLAY.	222	253	301	124	78	808	204
INTEREST ON GENERAL DEBT.	349	462	364	338	307	1 058	387
ALL OTHER	1 533	2 437	851	1 606	3 038	2 972	2 407
WATER SUPPLY REVENUE	901	1 129	622	954	928	2 774	880
WATER SUPPLY EXPENDITURE	638	523	351	459	296	3 841	440
CURRENT OPERATION	473	420	214	443	295	1 300	366
CAPITAL OUTLAY.	104	99	77	14	-	2 275	68
INTEREST ON DEBT.	61	4	60	2	1	266	6
OTHER UTILITY REVENUE.	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE.	-	-	-	-	-	-	-
CURRENT OPERATION	-	-	-	-	-	-	-
CAPITAL OUTLAY.	-	-	-	-	-	-	-
INTEREST ON DEBT.	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	11 699	18 376	7 924	15 451	10 372	24 859	8 362
GROSS DEBT OUTSTANDING	10 996	16 487	13 900	10 329	7 217	47 940	12 691
LONG-TERM	10 996	16 487	13 900	10 329	5 467	39 981	12 691
FULL FAITH AND CREDIT.	10 996	16 487	13 900	10 329	5 467	39 981	12 691
UTILITY DEBT ONLY.	1 906	105	2 135	55	40	10 865	344
NONGUARANTEED.	-	-	-	-	-	-	-
UTILITY DEBT ONLY.	-	-	-	-	-	-	-
SHORT-TERM.	-	-	-	-	1 750	7 959	-
LONG-TERM DEBT ISSUED.	2 047	2 580	1 000	320	2 750	6 200	700
LONG-TERM DEBT RETIRED	1 304	1 626	1 140	1 136	696	2 978	1 146
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	440	663	172	319	285	1 096	235

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals

Individual Governments

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1964-65--Continued
(Dollar amounts in thousands)

Item	MASSACHUSETTS--Con.	MICHIGAN						
		Worcester	Ann Arbor	Bay City	Dearborn	Detroit	Flint	Grand Rapids
POPULATION: 1960	186 587	67 340	53 604	112 007	1 670 144	196 940	177 313	
DATE OF END OF FISCAL YEAR	12 31	6 30	6 30	6 30	6 30	6 30	6 30	
GENERAL REVENUE	59 187	6 522	4 920	16 205	276 783	30 338	22 787	
INTERGOVERNMENTAL REVENUE	17 120	1 398	1 340	2 353	72 572	3 864	4 810	
FROM STATE GOVERNMENT	16 168	1 358	1 141	2 165	42 513	3 731	3 983	
FROM FEDERAL GOVERNMENT	459	31	186	175	12 934	60	589	
FROM LOCAL GOVERNMENTS	493	9	13	13	17 125	73	238	
GENERAL REVENUE FROM OWN SOURCES	42 067	5 124	3 580	13 852	204 211	26 474	17 977	
TAXES	33 905	2 933	2 730	11 457	160 428	11 470	7 920	
PROPERTY	33 592	2 794	2 697	11 235	112 872	8 930	7 628	
GENERAL SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-	
SELECTIVE SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-	
OTHER	313	139	33	222	47 556	2 540	292	
CURRENT CHARGES	7 199	1 321	524	1 049	26 814	13 002	2 841	
MISCELLANEOUS	963	870	326	1 346	16 969	2 002	7 216	
GENERAL EXPENDITURE: ALL FUNCTIONS	61 136	8 005	4 255	13 611	238 908	30 631	20 661	
CAPITAL OUTLAY	9 259	2 916	481	2 924	38 137	3 819	7 814	
OTHER	51 877	5 089	3 774	10 687	200 771	26 812	12 847	
EDUCATION	21 068	-	-	-	570	-	-	
OTHER THAN CAPITAL OUTLAY	16 519	-	-	-	570	-	-	
HIGHWAYS	3 113	959	642	2 301	19 215	3 189	3 888	
OTHER THAN CAPITAL OUTLAY	2 417	621	486	845	10 691	1 645	1 437	
PUBLIC WELFARE	12 453	-	-	50	22 143	1	-	
CASH ASSISTANCE PAYMENTS	7 545	-	-	-	4 886	-	-	
HOSPITALS	5 543	-	-	-	18 302	11 231	-	
OTHER THAN CAPITAL OUTLAY	4 978	-	-	-	17 464	10 691	-	
HEALTH	612	99	-	154	4 725	406	480	
POLICE PROTECTION	3 009	1 018	698	1 700	37 911	2 886	2 301	
FIRE PROTECTION	3 230	631	808	908	16 343	2 380	2 106	
SEWERAGE	1 887	2 689	420	896	15 836	1 216	2 005	
OTHER THAN CAPITAL OUTLAY	872	312	317	545	4 491	986	552	
SANITATION OTHER THAN SEWERAGE	21	489	216	696	16 661	858	480	
PARKS AND RECREATION	776	466	264	2 178	18 378	1 076	1 682	
HOUSING AND URBAN RENEWAL	506	-	-	32	13 186	80	973	
OTHER THAN CAPITAL OUTLAY	221	-	-	22	4 995	80	174	
LIBRARIES	1 376	-	137	513	5 767	-	484	
FINANCIAL ADMINISTRATION	553	294	127	390	5 374	530	476	
GENERAL CONTROL	653	299	155	398	4 767	780	567	
GENERAL PUBLIC BUILDINGS	367	59	64	608	3 724	258	2 389	
OTHER THAN CAPITAL OUTLAY	320	57	51	598	3 702	256	307	
INTEREST ON GENERAL DEBT	888	241	92	426	10 764	999	597	
ALL OTHER	5 081	761	632	2 361	25 242	4 741	2 233	
WATER SUPPLY REVENUE	1 981	1 132	958	1 717	25 403	3 512	3 243	
WATER SUPPLY EXPENDITURE	1 330	1 692	821	1 544	24 438	2 335	2 743	
CURRENT OPERATION	941	650	517	1 419	10 202	1 728	1 179	
CAPITAL OUTLAY	219	945	223	70	11 241	373	1 203	
INTEREST ON DEBT	170	97	81	55	2 995	234	361	
OTHER UTILITY REVENUE ¹	-	-	(E) 1 602	-	(T) 28 697	-	-	
OTHER UTILITY EXPENDITURE	-	-	1 429	-	24 142	-	-	
CURRENT OPERATION	-	-	1 303	-	21 667	-	-	
CAPITAL OUTLAY	-	-	126	-	2 157	-	-	
INTEREST ON DEBT	-	-	-	-	318	-	-	
TOTAL EXPENDITURE FOR PERSONAL SERVICES . . .	29 496	3 900	3 238	7 804	166 780	19 052	9 722	
GROSS DEBT OUTSTANDING	43 117	12 116	7 491	12 734	515 583	39 746	28 280	
LONG-TERM	41 500	12 116	7 491	11 649	479 777	39 746	23 806	
FULL FAITH AND CREDIT	41 500	3 793	4 755	10 147	292 259	31 370	8 056	
UTILITY DEBT ONLY	2 515	399	730	-	26 920	-	1 320	
NONGUARANTEED	-	8 323	2 736	1 502	187 518	8 376	15 750	
UTILITY DEBT ONLY	-	3 795	2 466	1 502	110 860	4 815	9 410	
SHORT-TERM	1 617	-	-	1 085	35 806	-	4 474	
LONG-TERM DEBT ISSUED	7 275	3 537	-	243	73 868	4 285	3 325	
LONG-TERM DEBT RETIRED	2 943	712	410	575	32 161	5 199	1 203	
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	872	259	220	792	34 195	787	135	

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1964-65--Continued
(Dollar amounts in thousands)

Item	MICHIGAN--Con.						
	Jackson	Kalamazoo	Lancing	Lincoln Park	Livonia	Pontiac	Roseville
POPULATION: 1960	50 720	82 089	107 807	53 933	66 702	82 233	50 195
DATE OF END OF FISCAL YEAR	6 30	12 31	6 30	6 30	11 30	12 31	6 30
GENERAL REVENUE.	9 442	7 597	15 190	3 654	6 031	17 631	2 248
INTERGOVERNMENTAL REVENUE	2 796	1 783	2 987	1 156	1 813	3 172	918
FROM STATE GOVERNMENT.	1 140	1 583	2 463	1 089	1 725	1 604	918
FROM FEDERAL GOVERNMENT.	1 531	96	500	67	84	1 568	-
FROM LOCAL GOVERNMENTS	125	104	24	-	4	-	-
GENERAL REVENUE FROM OWN SOURCES.	6 646	5 814	12 203	2 498	4 218	14 459	1 330
TAXES.	2 437	3 879	5 768	2 034	3 153	5 032	1 154
PROPERTY.	2 317	3 786	5 634	1 955	2 827	4 922	1 040
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-
OTHER	120	93	134	79	326	110	114
CURRENT CHARGES.	3 650	902	4 180	194	706	8 717	49
MISCELLANEOUS	559	1 033	2 255	270	359	710	127
GENERAL EXPENDITURE: ALL FUNCTIONS	10 600	8 156	15 443	3 199	7 228	15 384	2 345
CAPITAL OUTLAY.	3 555	2 792	3 748	761	1 373	1 893	295
OTHER	7 045	5 364	11 695	2 438	5 855	13 491	2 050
EDUCATION	-	-	-	-	-	-	-
HIGHWAYS.	1 198	1 531	1 989	937	1 379	750	512
OTHER THAN CAPITAL OUTLAY.	629	716	1 175	543	1 284	587	295
PUBLIC WELFARE.	-	-	-	11	12	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	3 000	24	-	38	-	7 088	-
OTHER THAN CAPITAL OUTLAY.	2 728	24	-	38	-	7 088	-
HEALTH.	131	25	3	2	-	85	8
POLICE PROTECTION	660	1 026	1 713	448	642	1 029	455
FIRE PROTECTION	628	1 058	1 628	232	568	1 074	286
SEWERAGE.	431	1 744	2 903	155	1 458	883	-
OTHER THAN CAPITAL OUTLAY.	339	245	652	155	332	351	-
SANITATION OTHER THAN SEWERAGE.	109	257	323	188	227	469	136
PARKS AND RECREATION.	238	721	1 731	140	308	605	115
HOUSING AND URBAN RENEWAL	2 826	2	49	341	-	843	-
OTHER THAN CAPITAL OUTLAY.	341	2	49	45	-	241	-
LIBRARIES	131	-	-	38	107	178	49
FINANCIAL ADMINISTRATION.	127	243	427	97	155	213	189
GENERAL CONTROL.	174	329	423	79	260	382	111
GENERAL PUBLIC BUILDINGS.	87	69	261	35	-	149	36
OTHER THAN CAPITAL OUTLAY.	63	48	261	35	-	149	34
INTEREST ON GENERAL DEBT.	274	223	512	172	204	366	40
ALL OTHER	586	904	3 481	286	1 908	1 270	408
WATER SUPPLY REVENUE	587	1 043	1 950	485	1 467	1 778	553
WATER SUPPLY EXPENDITURE	516	1 076	2 276	520	1 666	1 760	521
CURRENT OPERATION	448	377	1 467	413	935	1 461	423
CAPITAL OUTLAY.	63	672	780	104	567	163	60
INTEREST ON DEBT.	5	27	29	3	164	136	38
OTHER UTILITY REVENUE ¹	(T)107	-	(E)17 172	-	-	-	-
OTHER UTILITY EXPENDITURE.	107	-	12 511	-	-	-	-
CURRENT OPERATION	107	-	9 234	-	-	-	-
CAPITAL OUTLAY.	-	-	3 229	-	-	-	-
INTEREST ON DEBT.	-	-	48	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. . .	4 437	4 623	12 342	1 263	2 827	9 583	1 345
GROSS DEBT OUTSTANDING	8 321	10 568	21 327	3 623	8 258	17 907	2 443
LONG-TERM	3 414	10 568	21 295	3 218	8 258	11 331	2 443
FULL FAITH AND CREDIT.	1 625	8 890	20 473	3 029	3 858	4 830	1 252
UTILITY DEBT ONLY	-	-	2 940	20	-	-	-
NONGUARANTEED	1 789	1 678	822	189	4 400	6 501	1 191
UTILITY DEBT ONLY	234	740	822	89	4 305	3 770	1 191
SHORT-TERM.	4 907	-	32	405	-	6 576	-
LONG-TERM DEBT ISSUED.	-	1 725	-	91	2 229	-	150
LONG-TERM DEBT RETIRED	160	629	1 115	228	420	420	152
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	278	233	587	126	174	538	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Individual Governments

Table 5--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1964-65--Continued
(Dollar amounts in thousands)

Item	MICHIGAN--Con.				MINNESOTA		
	Royal Oak	Saginaw	St. Clair Shores	Warren	Bloomington	Duluth	Minneapolis
POPULATION: 1960	80 612	98 265	76 657	89 246	50 498	106 884	482 872
DATE OF END OF FISCAL YEAR	5 31	6 30	6 30	6 30	12 31	12 31	12 31
GENERAL REVENUE.	5 637	10 365	3 969	16 320	7 120	8 729	51 295
INTERGOVERNMENTAL REVENUE	1 465	2 113	1 361	4 186	506	2 274	7 015
FROM STATE GOVERNMENT	1 441	1 979	1 351	1 680	506	1 184	4 830
FROM FEDERAL GOVERNMENT	-	134	10	2 506	-	58	279
FROM LOCAL GOVERNMENTS	24	-	-	-	-	1 032	1 906
GENERAL REVENUE FROM OWN SOURCES. . .	4 172	8 252	2 608	12 134	6 614	6 455	44 280
TAXES.	3 374	4 666	2 301	8 040	1 696	4 337	31 923
PROPERTY.	3 258	4 567	2 161	7 357	1 428	4 002	29 175
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-
CURRENT CHARGES.	116	99	140	683	268	335	1 068
MISCELLANEOUS.	372	1 740	44	1 948	352	1 136	1 680
GENERAL EXPENDITURE: ALL FUNCTIONS . . .	5 933	10 633	4 272	15 239	6 587	8 822	52 931
CAPITAL OUTLAY.	1 127	3 524	1 197	6 530	3 396	2 034	10 633
OTHER	4 806	7 109	3 075	8 709	3 191	6 788	42 298
EDUCATION	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	-
HIGHWAYS.	815	1 845	1 224	3 025	2 369	1 867	7 334
OTHER THAN CAPITAL OUTLAY.	389	449	403	873	469	456	3 566
PUBLIC WELFARE.	1	130	-	-	44	6	3 596
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	-	-	-	-	870	112
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	840	112
HEALTH.	19	253	2	-	35	-	800
POLICE PROTECTION	873	1 323	695	1 410	400	853	5 974
FIRE PROTECTION	683	1 005	482	1 151	88	1 129	4 834
SEWERAGE.	345	810	162	4 634	720	463	8 336
OTHER THAN CAPITAL OUTLAY.	255	521	103	615	238	387	7 325
SANITATION OTHER THAN SEWERAGE.	566	392	255	652	17	28	1 637
PARKS AND RECREATION.	313	663	184	517	655	355	10 080
HOUSING AND URBAN RENEWAL	-	2 018	237	37	-	-	144
OTHER THAN CAPITAL OUTLAY.	-	478	34	37	-	-	144
LIBRARIES	211	-	125	271	12	214	2 250
FINANCIAL ADMINISTRATION.	128	288	172	302	143	210	980
GENERAL CONTROL	194	336	114	444	208	394	1 454
GENERAL PUBLIC BUILDINGS.	84	210	43	134	533	141	982
OTHER THAN CAPITAL OUTLAY.	83	81	42	125	-	141	857
INTEREST ON GENERAL DEBT.	115	476	98	507	853	235	1 320
ALL OTHER	1 586	884	479	2 155	510	2 057	3 098
WATER SUPPLY REVENUE	1 019	1 785	711	2 118	581	1 124	5 389
WATER SUPPLY EXPENDITURE	863	1 989	590	1 797	2 603	1 080	4 060
CURRENT OPERATION	812	802	562	1 410	392	797	2 873
CAPITAL OUTLAY.	48	1 081	4	299	1 868	240	1 084
INTEREST ON DEBT.	3	106	24	88	343	43	103
OTHER UTILITY REVENUE ¹	-	-	-	-	-	(G) 4 799	-
OTHER UTILITY EXPENDITURE.	-	-	-	-	-	4 219	-
CURRENT OPERATION	-	-	-	-	-	4 067	-
CAPITAL OUTLAY.	-	-	-	-	-	47	-
INTEREST ON DEBT.	-	-	-	-	-	105	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	3 121	5 329	2 342	5 158	1 515	5 659	30 371
GROSS DEBT OUTSTANDING	3 295	30 113	4 864	17 779	28 553	13 958	54 421
LONG-TERM	3 295	26 654	3 923	17 779	28 553	13 938	54 421
FULL FAITH AND CREDIT	2 660	9 093	3 923	14 046	26 569	11 883	51 204
UTILITY DEBT ONLY	-	-	678	-	6 414	6 130	4 564
NONGUARANTEED	635	17 561	-	3 733	1 984	2 055	3 217
UTILITY DEBT ONLY	135	3 940	-	2 483	-	445	-
SHORT-TERM.	-	3 459	941	-	-	20	-
LONG-TERM DEBT ISSUED.	859	1 185	410	370	3 500	3 375	10 745
LONG-TERM DEBT RETIRED	862	1 906	685	757	3 326	1 145	6 647
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	204	297	58	204	-	517	7 324

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1964-65--Continued
(Dollar amounts in thousands)

Item	MINNESOTA		MISSISSIPPI	MISSOURI				
	Con.	St. Paul	Jackson	Independence	Kansas City	St. Joseph	St. Louis	Springfield
POPULATION: 1960	313 411	144 422	62 328	475 539	79 673	750 026	95 865	
DATE OF END OF FISCAL YEAR	12 31	9 30	3 31	4 30	4 17	3 31	6 30	
GENERAL REVENUE.	64 605	16 366	4 033	64 093	5 423	100 317	7 006	
INTERGOVERNMENTAL REVENUE	13 567	2 090	505	6 189	444	5 865	785	
FROM STATE GOVERNMENT.	11 475	194	373	2 885	408	5 404	607	
FROM FEDERAL GOVERNMENT.	261	1 310	-	3 011	19	325	103	
FROM LOCAL GOVERNMENTS	1 831	586	132	293	17	136	75	
GENERAL REVENUE FROM OWN SOURCES.	51 038	14 276	3 528	57 904	4 979	94 452	6 221	
TAXES.	41 915	10 927	2 324	40 154	3 190	75 890	3 706	
PROPERTY.	38 653	7 572	1 417	16 681	1 936	31 472	2 522	
GENERAL SALES AND GROSS RECEIPTS.	-	2 654	-	-	-	-	-	
SELECTIVE SALES AND GROSS RECEIPTS	2 037	252	470	8 860	819	10 583	466	
OTHER.	1 225	449	437	14 613	435	33 835	718	
CURRENT CHARGES.	4 678	1 968	582	9 684	1 073	12 361	1 587	
MISCELLANEOUS.	4 445	1 381	622	8 066	716	6 201	928	
GENERAL EXPENDITURE: ALL FUNCTIONS	73 590	19 747	4 388	61 389	5 660	106 282	7 733	
CAPITAL OUTLAY.	15 673	7 423	1 063	17 617	2 125	18 536	2 311	
OTHER	57 917	12 324	3 325	43 772	3 535	87 746	5 422	
EDUCATION	26 832	-	-	-	-	128	-	
OTHER THAN CAPITAL OUTLAY.	21 630	-	-	-	-	128	-	
HIGHWAYS.	7 023	2 265	641	5 333	745	9 417	894	
OTHER THAN CAPITAL OUTLAY.	2 722	1 262	420	3 533	536	3 547	512	
PUBLIC WELFARE.	2 434	-	-	19	82	993	74	
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	36	-	
HOSPITALS	3 476	-	-	5 237	-	19 079	266	
OTHER THAN CAPITAL OUTLAY.	3 476	-	-	5 237	-	17 960	254	
HEALTH.	717	161	40	839	200	2 773	234	
POLICE PROTECTION	3 902	2 712	566	9 101	554	19 381	854	
FIRE PROTECTION	3 682	1 823	709	6 778	761	8 565	753	
SEWERAGE.	5 748	2 352	437	10 722	1 894	944	687	
OTHER THAN CAPITAL OUTLAY.	3 852	259	313	887	79	101	457	
SANITATION OTHER THAN SEWERAGE.	1 610	927	135	1 493	122	3 049	227	
PARKS AND RECREATION.	4 619	1 073	250	4 577	360	11 227	1 156	
HOUSING AND URBAN RENEWAL	1 400	34	90	3 013	3	2 000	-	
OTHER THAN CAPITAL OUTLAY.	1 400	34	89	519	3	2 000	-	
LIBRARIES	1 066	271	-	-	124	2 533	222	
FINANCIAL ADMINISTRATION.	680	410	146	1 966	112	2 728	139	
GENERAL CONTROL	1 061	382	219	1 442	175	4 546	164	
GENERAL PUBLIC BUILDINGS.	485	1 033	57	548	43	1 693	91	
OTHER THAN CAPITAL OUTLAY	457	147	55	540	42	1 688	69	
INTEREST ON GENERAL DEBT.	2 583	1 063	83	4 317	298	3 446	316	
ALL OTHER	6 272	5 221	1 015	6 004	187	13 780	1 656	
WATER SUPPLY REVENUE	4 260	2 288	-	7 036	-	7 465	2 434	
WATER SUPPLY EXPENDITURE	4 535	2 411	-	7 532	-	6 294	4 423	
CURRENT OPERATION	3 146	897	-	4 968	-	4 791	586	
CAPITAL OUTLAY.	855	1 153	-	1 496	-	1 038	2 761	
INTEREST ON DEBT.	534	361	-	1 068	-	465	1 076	
OTHER UTILITY REVENUE ¹	-	-	(E) 1 149	-	-	-	(*) 11 889	
OTHER UTILITY EXPENDITURE.	-	-	8 235	-	-	-	10 134	
CURRENT OPERATION	-	-	1 656	-	-	-	7 029	
CAPITAL OUTLAY.	-	-	5 751	-	-	-	2 411	
INTEREST ON DEBT.	-	-	828	-	-	-	694	
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	40 102	8 110	2 436	26 543	2 076	66 689	7 336	
GROSS DEBT OUTSTANDING	120 363	47 468	25 177	167 691	9 256	135 512	58 442	
LONG-TERM	118 191	42 424	24 875	160 057	9 256	135 512	58 442	
FULL FAITH AND CREDIT.	103 007	41 336	850	67 028	5 546	112 369	7 408	
UTILITY DEBT ONLY	17 026	8 734	-	1 522	-	-	-	
NONGUARANTEED.	15 184	1 088	24 025	93 029	3 710	23 143	51 034	
UTILITY DEBT ONLY	-	-	22 185	35 254	-	12 590	47 264	
SHORT-TERM.	2 172	5 044	302	7 634	-	-	-	
LONG-TERM DEBT ISSUED.	13 665	5 680	5 325	25 777	-	10 405	1 800	
LONG-TERM DEBT RETIRED	2 663	2 621	585	24 576	440	5 737	1 361	
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	2 505	103	-	1 839	121	4 803	92	

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

**Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1964-65--Continued**
(Dollar amounts in thousands)

Item	MISSOURI-- Con.	MONTANA		NEBRASKA		NEVADA	
	University City	Billings	Great Falls	Lincoln	Omaha	Las Vegas	Reno
POPULATION: 1960	51 249	52 851	55 357	128 521	301 598	64 405	51 470
DATE OF END OF FISCAL YEAR	6 30	6 30	6 30	8 31	12 31	6 30	6 30
GENERAL REVENUE.	2 799	4 840	5 012	12 569	24 119	11 418	8 040
INTERGOVERNMENTAL REVENUE	375	441	573	520	2 413	1 083	713
FROM STATE GOVERNMENT	249	165	292	394	987	362	273
FROM FEDERAL GOVERNMENT	-	276	148	24	89	78	63
FROM LOCAL GOVERNMENTS	126	-	133	102	1 337	643	377
GENERAL REVENUE FROM OWN SOURCES.	2 424	4 399	4 439	12 049	21 706	10 335	7 327
TAXES.	2 097	2 246	2 267	6 455	16 063	6 988	4 691
PROPERTY.	1 335	2 113	2 167	5 249	12 668	4 474	2 329
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	507	-	-	292	1 089	179	221
OTHER	255	133	100	914	2 306	2 335	2 141
CURRENT CHARGES.	173	1 286	1 266	3 267	2 660	1 285	1 242
MISCELLANEOUS.	154	867	906	2 327	2 983	2 062	1 394
GENERAL EXPENDITURE: ALL FUNCTIONS	2 993	4 638	4 384	12 066	24 054	13 551	7 633
CAPITAL OUTLAY.	537	1 192	844	4 429	7 212	4 134	2 074
OTHER	2 456	3 446	3 540	7 637	16 842	9 417	5 559
EDUCATION	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	-
HIGHWAYS.	408	573	596	3 161	5 684	2 764	1 266
OTHER THAN CAPITAL OUTLAY.	317	476	453	623	1 992	734	330
PUBLIC WELFARE.	-	-	-	-	-	-	6
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	-	-	1 857	95	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	1 780	95	-	-
HEALTH.	28	25	39	208	462	42	-
POLICE PROTECTION	460	505	498	1 074	3 289	2 889	1 429
FIRE PROTECTION	335	658	514	1 011	3 345	2 010	1 065
SEWERAGE.	-	561	245	1 105	3 117	1 173	1 040
OTHER THAN CAPITAL OUTLAY.	-	147	167	281	680	271	437
SANITATION OTHER THAN SEWERAGE.	316	547	362	49	2 010	206	78
PARKS AND RECREATION.	449	370	334	1 645	1 516	1 847	651
HOUSING AND URBAN RENEWAL	292	-	-	-	144	85	36
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	144	50	36
LIBRARIES	158	116	193	317	529	111	-
FINANCIAL ADMINISTRATION.	105	62	32	116	424	273	114
GENERAL CONTROL	100	116	151	324	687	509	248
GENERAL PUBLIC BUILDINGS.	63	25	68	98	178	213	46
OTHER THAN CAPITAL OUTLAY.	63	25	66	88	175	193	44
INTEREST ON GENERAL DEBT.	35	113	283	379	1 029	348	219
ALL OTHER	244	887	1 069	722	1 545	1 081	1 435
WATER SUPPLY REVENUE	-	981	997	1 916	-	-	-
WATER SUPPLY EXPENDITURE	-	896	748	2 249	-	-	-
CURRENT OPERATION	-	519	489	763	-	-	-
CAPITAL OUTLAY.	-	347	179	1 284	-	-	-
INTEREST ON DEBT.	-	30	80	202	-	-	-
OTHER UTILITY REVENUE ¹	-	-	-	(E)1 936	-	-	-
OTHER UTILITY EXPENDITURE.	-	-	-	1 836	-	-	-
CURRENT OPERATION	-	-	-	1 502	-	-	-
CAPITAL OUTLAY.	-	-	-	334	-	-	-
INTEREST ON DEBT.	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. . .	1 672	2 579	2 452	6 125	10 259	6 729	3 496
GROSS DEBT OUTSTANDING	2 325	4 103	12 245	18 887	37 185	12 578	13 225
LONG-TERM	2 325	4 103	12 245	18 887	36 174	12 008	10 995
FULL FAITH AND CREDIT.	2 325	950	4 880	7 296	33 631	10 653	10 174
UTILITY DEBT ONLY	-	-	-	-	-	-	-
NONGUARANTEED.	-	3 153	7 365	11 591	2 343	1 155	821
UTILITY DEBT ONLY	-	1 175	4 815	7 644	-	1 011	-
SHORT-TERM.	-	-	-	-	-	570	2 230
LONG-TERM DEBT ISSUED.	880	454	45	4 620	3 000	8 834	7 420
LONG-TERM DEBT RETIRED	160	407	888	3 595	3 060	489	488
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	75	92	132	-	483	-	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1964-65--Continued
(Dollar amounts in thousands)

Item	NEW HAMPSHIRE		NEW JERSEY				
	Manchester	Atlantic City	Bayonne	Bloomfield	Camden	Clifton	East Orange
POPULATION: 1960	88 282	59 544	74 215	51 867	117 159	82 084	77 259
DATE OF END OF FISCAL YEAR	12 31	12 31	12 31	12 31	12 31	12 31	12 31
GENERAL REVENUE	13 224	17 032	12 803	9 350	13 253	14 339	15 035
INTERGOVERNMENTAL REVENUE	1 151	1 671	1 320	646	1 014	963	836
FROM STATE GOVERNMENT	723	1 016	963	607	475	936	830
FROM FEDERAL GOVERNMENT	75	45	279	-	297	-	-
FROM LOCAL GOVERNMENTS	353	610	78	39	242	27	6
GENERAL REVENUE FROM OWN SOURCES	12 073	15 361	11 483	8 704	12 239	13 376	14 197
TAXES	10 993	13 281	9 822	8 242	9 737	12 308	13 308
PROPERTY	10 846	9 626	9 164	7 705	8 142	10 998	12 386
GENERAL SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	3 128	482	450	1 330	1 131	712
OTHER	147	527	176	87	265	179	210
CURRENT CHARGES	742	1 704	1 290	300	1 982	579	632
MISCELLANEOUS	338	376	371	162	520	489	257
GENERAL EXPENDITURE: ALL FUNCTIONS	13 092	15 527	14 285	9 386	11 618	12 694	14 470
CAPITAL OUTLAY	1 170	718	2 620	675	1 132	782	1 145
OTHER	11 922	14 809	11 665	8 711	10 486	11 912	13 325
EDUCATION	4 599	3 977	4 883	5 277	-	6 608	6 324
OTHER THAN CAPITAL OUTLAY	4 529	3 843	4 683	4 813	-	6 215	5 616
HIGHWAYS	1 967	888	289	204	979	466	394
OTHER THAN CAPITAL OUTLAY	1 316	743	289	174	473	418	363
PUBLIC WELFARE	683	163	381	58	731	15	167
CASH ASSISTANCE PAYMENTS	-	-	175	-	-	-	-
HOSPITALS	-	225	146	-	111	-	118
OTHER THAN CAPITAL OUTLAY	-	225	146	-	111	-	118
HEALTH	160	142	106	108	170	126	203
POLICE PROTECTION	756	1 334	1 322	861	1 938	1 099	1 421
FIRE PROTECTION	1 141	1 209	1 169	853	1 625	952	1 383
SEWERAGE	42	-	2 505	147	964	564	235
OTHER THAN CAPITAL OUTLAY	42	-	260	147	466	474	214
SANITATION OTHER THAN SEWERAGE	540	622	444	322	842	381	570
PARKS AND RECREATION	653	3 147	449	149	314	331	643
HOUSING AND URBAN RENEWAL	-	-	-	-	-	18	12
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	18	-
LIBRARIES	186	89	241	173	186	188	545
FINANCIAL ADMINISTRATION	158	533	237	86	354	205	238
GENERAL CONTROL	524	158	239	147	335	264	303
GENERAL PUBLIC BUILDINGS	285	332	63	120	156	42	172
OTHER THAN CAPITAL OUTLAY	208	332	63	117	156	42	154
INTEREST ON GENERAL DEBT	357	316	400	229	554	517	435
ALL OTHER	1 241	2 392	1 411	652	2 379	918	1 307
WATER SUPPLY REVENUE	1 042	563	924	551	1 378	-	972
WATER SUPPLY EXPENDITURE	956	517	721	435	1 669	-	774
CURRENT OPERATION	545	510	713	364	590	-	672
CAPITAL OUTLAY	411	7	1	60	963	-	101
INTEREST ON DEBT	-	-	7	11	116	-	1
OTHER UTILITY REVENUE	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-
INTEREST ON DEBT	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES . . .	8 660	8 874	8 675	6 340	6 653	7 782	9 322
GROSS DEBT OUTSTANDING	8 758	9 170	12 029	7 395	24 680	16 538	14 393
LONG-TERM	8 758	9 170	9 029	7 350	22 614	16 538	13 049
FULL FAITH AND CREDIT	8 758	9 170	9 029	7 350	22 614	16 533	13 049
UTILITY DEBT ONLY	-	-	198	221	4 356	-	25
NONGUARANTEED	-	-	-	-	-	5	-
UTILITY DEBT ONLY	-	-	-	-	-	-	-
SHORT-TERM	-	-	3 000	45	2 066	-	1 344
LONG-TERM DEBT ISSUED	-	-	-	-	3 451	928	656
LONG-TERM DEBT RETIRED	719	1 917	885	413	1 409	921	795
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	-	14	-	-	-	-	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1964-65--Continued
(Dollar amounts in thousands)

Item	NEW JERSEY--Con.						
	Elizabeth	HAMILTON township (Mercer Co.)	Irvington	Jersey City	Newark	Passaic	Paterson
POPULATION: 1960	107 698	45 035	59 379	276 101	405 220	53 963	143 663
DATE OF END OF FISCAL YEAR	12 31	12 31	12 31	12 31	12 31	12 31	12 31
GENERAL REVENUE.	19 459	5 384	10 162	58 091	108 155	9 855	25 057
INTERGOVERNMENTAL REVENUE	1 525	122	578	5 806	11 449	912	3 309
FROM STATE GOVERNMENT.	1 359	122	561	3 450	9 504	791	3 216
FROM FEDERAL GOVERNMENT.	-	-	-	481	92	24	-
FROM LOCAL GOVERNMENTS	166	-	17	1 875	1 853	97	93
GENERAL REVENUE FROM OWN SOURCES.	17 934	5 262	9 584	52 285	96 706	8 943	21 748
TAXES.	17 251	4 137	7 936	45 792	90 516	8 492	20 914
PROPERTY.	15 134	882	7 231	41 743	81 129	7 780	18 890
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	1 841	3 142	588	3 508	8 275	525	1 719
OTHER	276	113	117	541	1 112	187	305
CURRENT CHARGES.	470	866	1 491	5 257	3 972	313	777
MISCELLANEOUS.	213	259	157	1 236	2 216	138	557
GENERAL EXPENDITURE: ALL FUNCTIONS	20 487	4 226	9 704	64 893	109 980	11 431	27 687
CAPITAL OUTLAY.	1 686	837	52	8 674	6 175	2 076	4 657
OTHER	18 801	3 389	9 652	56 219	103 805	9 355	23 030
EDUCATION	8 987	-	4 061	18 927	43 813	5 598	13 645
OTHER THAN CAPITAL OUTLAY.	8 839	-	4 009	16 650	39 931	4 316	11 033
HIGHWAYS.	1 260	1 288	320	1 316	1 280	178	780
OTHER THAN CAPITAL OUTLAY.	975	573	320	927	995	153	524
PUBLIC WELFARE.	208	120	74	872	5 168	160	410
CASH ASSISTANCE PAYMENTS	-	-	-	656	4 315	-	-
HOSPITALS	192	-	1 220	11 284	8 771	89	180
OTHER THAN CAPITAL OUTLAY.	192	-	1 220	11 027	8 501	89	180
HEALTH.	228	88	70	724	2 257	178	548
POLICE PROTECTION	2 052	725	835	7 098	15 876	955	2 622
FIRE PROTECTION	2 231	-	1 006	5 845	10 023	947	2 306
SEWERAGE.	811	308	58	1 493	2 371	832	1 816
OTHER THAN CAPITAL OUTLAY.	256	289	58	714	1 729	217	616
SANITATION OTHER THAN SEWERAGE.	458	336	267	2 732	4 559	546	654
PARKS AND RECREATION.	250	199	86	1 144	2 039	259	613
HOUSING AND URBAN RENEWAL	437	-	-	1 121	43	44	719
OTHER THAN CAPITAL OUTLAY.	69	-	-	356	43	44	451
LIBRARIES	428	63	206	985	2 248	171	344
FINANCIAL ADMINISTRATION.	253	153	198	773	2 036	151	410
GENERAL CONTROL	233	125	170	926	1 422	182	231
GENERAL PUBLIC BUILDINGS.	319	44	208	570	911	73	47
OTHER THAN CAPITAL OUTLAY.	202	44	208	259	910	73	47
INTEREST ON GENERAL DEBT.	373	331	123	937	1 907	192	602
ALL OTHER	1 767	446	802	8 146	5 256	876	1 760
WATER SUPPLY REVENUE	1 516	-	-	2 426	5 609	-	-
WATER SUPPLY EXPENDITURE	1 215	-	-	1 510	642	-	-
CURRENT OPERATION	908	-	-	1 376	3 782	-	-
CAPITAL OUTLAY.	247	-	-	66	493	-	-
INTEREST ON DEBT.	60	-	-	68	367	-	-
OTHER UTILITY REVENUE.	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE.	-	-	-	-	-	-	-
CURRENT OPERATION	-	-	-	-	-	-	-
CAPITAL OUTLAY.	-	-	-	-	-	-	-
INTEREST ON DEBT.	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	13 441	1 600	7 248	40 530	76 788	6 106	15 844
GROSS DEBT OUTSTANDING	15 799	9 825	3 783	37 386	73 123	7 463	23 004
LONG-TERM	11 912	9 825	3 783	24 465	56 915	5 904	22 304
FULL FAITH AND CREDIT.	11 912	9 825	3 783	24 465	56 915	5 904	22 304
UTILITY DEBT ONLY	867	-	-	2 564	9 852	-	-
NONGUARANTEED.	-	-	-	-	-	-	-
UTILITY DEBT ONLY	-	-	-	-	-	-	-
SHORT-TERM.	3 887	-	-	12 921	16 208	1 559	700
LONG-TERM DEBT ISSUED.	-	-	-	-	-	-	7 170
LONG-TERM DEBT RETIRED	868	767	366	1 521	5 161	397	1 206
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	-	-	-	741	694	-	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1964-65--Continued
(Dollar amounts in thousands)

Item	NEW JERSEY--Con.				NEW MEXICO	NEW YORK	
	Trenton	Union City	Union township	Cedarcreek township	Albuquerque	Albany	Binghampton
POPULATION: 1960	114 167	52 180	51 499	78 846	201 189	129 726	75 941
DATE OF END OF FISCAL YEAR	12 31	12 31	12 31	12 31	6 30	10 31	12 31
GENERAL REVENUE	23 682	9 073	3 713	6 491	21 238	21 456	16 949
INTERGOVERNMENTAL REVENUE	3 117	947	62	66	899	6 076	5 337
FROM STATE GOVERNMENT	1 937	898	62	66	621	4 486	2 914
FROM FEDERAL GOVERNMENT	552	-	-	-	274	1 590	448
FROM LOCAL GOVERNMENTS	628	49	-	-	4	-	1 975
GENERAL REVENUE FROM OWN SOURCES	20 565	8 126	3 651	6 425	20 339	15 380	11 612
TAXES	18 993	7 934	3 314	6 259	14 571	13 880	7 172
PROPERTY	17 136	7 348	2 454	2 132	7 459	13 514	6 870
GENERAL SALES AND GROSS RECEIPTS	-	-	-	-	4 767	-	-
SELECTIVE SALES AND GROSS RECEIPTS	1 368	426	744	3 947	1 218	237	198
OTHER	489	160	116	180	1 127	129	104
CURRENT CHARGES	1 209	64	27	18	4 344	1 032	4 138
MISCELLANEOUS	363	128	310	148	1 424	468	302
GENERAL EXPENDITURE: ALL FUNCTIONS	23 061	8 773	3 790	8 517	22 518	24 559	15 484
CAPITAL OUTLAY	1 228	338	537	2 956	9 186	7 168	1 391
OTHER	21 833	8 435	3 253	5 561	13 332	17 371	14 073
EDUCATION	8 969	3 950	-	-	-	8 121	-
OTHER THAN CAPITAL OUTLAY	8 876	3 878	-	-	-	7 411	-
HIGHWAYS	955	249	396	2 020	1 436	1 883	580
OTHER THAN CAPITAL OUTLAY	898	213	229	837	978	1 228	439
PUBLIC WELFARE	995	257	45	97	-	-	2 863
CASH ASSISTANCE PAYMENTS	696	-	-	-	-	-	1 391
HOSPITALS	1 136	-	1	35	-	-	4 432
OTHER THAN CAPITAL OUTLAY	1 136	-	1	35	-	-	3 968
HEALTH	463	118	74	119	232	23	4
POLICE PROTECTION	2 093	876	764	1 077	2 211	1 606	1 045
FIRE PROTECTION	1 610	818	904	-	2 021	1 455	1 242
SEWERAGE	424	205	84	1 434	5 544	328	355
OTHER THAN CAPITAL OUTLAY	411	198	49	361	513	221	289
SANITATION OTHER THAN SEWERAGE	806	576	273	492	2 166	503	860
PARKS AND RECREATION	545	320	122	857	1 342	911	412
HOUSING AND URBAN RENEWAL	1 136	-	-	188	-	4 707	1 006
OTHER THAN CAPITAL OUTLAY	88	-	-	137	-	694	370
LIBRARIES	373	78	456	150	339	317	338
FINANCIAL ADMINISTRATION	635	180	153	293	585	228	166
GENERAL CONTROL	302	119	85	242	593	237	438
GENERAL PUBLIC BUILDINGS	187	160	138	-	224	379	125
OTHER THAN CAPITAL OUTLAY	176	160	117	-	186	168	110
INTEREST ON GENERAL DEBT	538	183	69	274	980	1 214	446
ALL OTHER	1 894	684	246	1 239	4 845	2 627	1 152
WATER SUPPLY REVENUE	2 511	-	-	-	3 286	1 870	740
WATER SUPPLY EXPENDITURE	2 059	-	-	-	7 064	1 581	573
CURRENT OPERATION	1 453	-	-	-	2 116	1 065	478
CAPITAL OUTLAY	392	-	-	-	3 554	342	16
INTEREST ON DEBT	214	-	-	-	1 394	174	79
OTHER UTILITY REVENUE ¹	-	-	-	-	(T) 321	-	-
OTHER UTILITY EXPENDITURE	-	-	-	-	1 117	-	-
CURRENT OPERATION	-	-	-	-	312	-	-
CAPITAL OUTLAY	-	-	-	-	784	-	-
INTEREST ON DEBT	-	-	-	-	21	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES . . .	15 584	5 815	2 097	3 049	9 346	11 481	7 489
GROSS DEBT OUTSTANDING	26 568	4 709	2 226	13 475	78 279	51 367	20 870
LONG-TERM	21 430	4 512	2 158	7 936	78 279	36 012	14 399
FULL FAITH AND CREDIT	21 430	4 512	2 158	7 936	65 449	18 174	12 011
UTILITY DEBT ONLY	7 771	-	-	-	25 705	4 857	2 965
NONGUARANTEED	-	-	-	-	12 830	17 838	2 388
UTILITY DEBT ONLY	-	-	-	-	3 616	-	-
SHORT-TERM	5 138	197	68	5 539	-	15 355	6 471
LONG-TERM DEBT ISSUED	-	-	-	1 300	12 762	11 122	54
LONG-TERM DEBT RETIRED	1 764	478	285	381	5 078	3 618	1 057
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	-	-	-	-	44	344	268

Note. See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Individual Governments

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1964-65--Continued
(Dollar amounts in thousands)

Item	NEW YORK--Con.						
	Buffalo	Mt. Vernon	New Rochelle	New York City	Niagara Falls	Rochester	Rome
POPULATION: 1960	532 759	76 010	76 812	7 781 984	102 394	318 611	51 646
DATE OF END OF FISCAL YEAR	6 30	12 31	12 31	6 30	12 31	6 30	12 31
GENERAL REVENUE	109 328	8 963	10 902	3 573 810	11 872	77 300	4 931
INTERGOVERNMENTAL REVENUE	40 578	1 776	1 472	934 783	1 124	30 885	454
FROM STATE GOVERNMENT	27 735	787	784	886 530	945	17 296	366
FROM FEDERAL GOVERNMENT	1 758	988	671	44 851	179	1 965	48
FROM LOCAL GOVERNMENTS	11 085	1	17	3 402	-	11 624	40
GENERAL REVENUE FROM OWN SOURCES	68 750	7 187	9 430	2 639 027	10 748	46 415	4 477
TAXES	56 532	6 219	8 204	2 225 120	8 683	38 084	2 566
PROPERTY	52 678	5 931	7 879	1 322 036	6 410	36 730	2 417
GENERAL SALES AND GROSS RECEIPTS	-	-	-	693 714	1 697	-	-
SELECTIVE SALES AND GROSS RECEIPTS	2 921	105	119	166 816	456	770	79
OTHER	933	183	206	42 554	120	584	70
CURRENT CHARGES	9 074	748	871	303 489	1 043	5 601	1 730
MISCELLANEOUS	3 144	220	355	110 418	1 022	2 730	181
GENERAL EXPENDITURE: ALL FUNCTIONS	108 444	9 716	12 018	3 358 852	11 738	81 972	5 440
CAPITAL OUTLAY	14 603	1 577	2 891	549 843	1 690	15 018	941
OTHER	93 841	8 139	9 127	2 809 009	10 048	66 954	4 499
EDUCATION	43 022	-	-	894 798	-	37 664	-
OTHER THAN CAPITAL OUTLAY	38 034	-	-	749 826	-	33 348	-
HIGHWAYS	5 207	1 096	902	160 393	1 266	5 287	757
OTHER THAN CAPITAL OUTLAY	3 167	569	822	75 422	500	3 677	437
PUBLIC WELFARE	32	15	34	466 388	-	-	4
CASH ASSISTANCE PAYMENTS	-	-	-	288 681	-	-	-
HOSPITALS	-	52	101	337 839	-	-	1 470
OTHER THAN CAPITAL OUTLAY	-	52	101	324 474	-	-	1 470
HEALTH	54	222	261	62 303	242	64	31
POLICE PROTECTION	10 884	1 613	1 398	268 652	1 397	5 286	360
FIRE PROTECTION	9 353	1 079	1 333	127 532	1 262	4 872	537
SEWERAGE	4 087	144	731	59 532	468	4 013	34
OTHER THAN CAPITAL OUTLAY	2 058	65	170	15 374	293	845	34
SANITATION OTHER THAN SEWERAGE	6 187	749	768	112 678	1 008	3 677	172
PARKS AND RECREATION	5 764	547	447	78 829	541	2 481	262
HOUSING AND URBAN RENEWAL	6 274	1 163	2 588	256 303	915	5 231	397
OTHER THAN CAPITAL OUTLAY	4 738	493	592	104 268	546	493	170
LIBRARIES	144	482	367	38 494	212	1 570	184
FINANCIAL ADMINISTRATION	1 252	155	174	34 722	327	855	109
GENERAL CONTROL	1 969	454	439	73 208	369	1 380	158
GENERAL PUBLIC BUILDINGS	1 755	106	283	24 035	292	661	31
OTHER THAN CAPITAL OUTLAY	1 651	105	165	22 790	292	504	31
INTEREST ON GENERAL DEBT	4 466	203	289	129 251	586	1 974	138
ALL OTHER	7 994	1 636	1 903	233 895	2 853	6 957	796
WATER SUPPLY REVENUE	4 342	641	-	54 867	1 990	4 941	489
WATER SUPPLY EXPENDITURE	6 290	661	-	65 792	977	3 498	367
CURRENT OPERATION	2 697	514	-	25 100	796	2 077	232
CAPITAL OUTLAY	3 139	142	-	17 059	49	1 370	82
INTEREST ON DEBT	454	5	-	23 633	132	51	53
OTHER UTILITY REVENUE ¹	-	-	-	(T)332 385	-	-	-
OTHER UTILITY EXPENDITURE	-	-	-	531 959	-	-	-
CURRENT OPERATION	-	-	-	377 554	-	-	-
CAPITAL OUTLAY	-	-	-	90 808	-	-	-
INTEREST ON DEBT	-	-	-	63 597	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES . . .	66 580	5 615	5 691	2 108 921	7 156	45 940	2 688
GROSS DEBT OUTSTANDING	174 442	12 807	22 662	7 459 154	25 687	90 001	7 868
LONG-TERM	153 473	10 612	12 911	6 563 147	22 721	38 462	6 496
FULL FAITH AND CREDIT	88 298	6 529	9 188	4 976 446	19 842	34 172	4 809
UTILITY DEBT ONLY	14 031	342	-	2 505 591	6 001	502	1 790
NONGUARANTEED	65 175	4 083	3 723	1 586 701	2 879	4 290	1 687
UTILITY DEBT ONLY	-	-	-	89 200	-	-	-
SHORT-TERM	20 969	2 195	9 751	896 007	2 966	51 539	1 372
LONG-TERM DEBT ISSUED	7 368	2 469	5 350	630 495	-	-	453
LONG-TERM DEBT RETIRED	11 024	833	854	406 902	2 777	4 182	553
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	-	247	553	309 511	-	1 250	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.
¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1964-65--Continued

(Dollar amounts in thousands)

Item	NEW YORK--Con.						NORTH CAROLINA
	Schenectady	Syracuse	Troy	Utica	White Plains	Yonkers	
POPULATION: 1960	81 682	216 038	67 492	100 410	50 485	190 634	60 192
DATE OF END OF FISCAL YEAR	12 31	12 31	12 31	12 31	6 30	12 31	6 30
GENERAL REVENUE	11 101	47 556	6 895	11 537	9 082	40 850	3 637
INTERGOVERNMENTAL REVENUE	1 183	14 222	1 010	2 697	554	8 973	620
FROM STATE GOVERNMENT	843	10 287	610	2 424	536	8 488	604
FROM FEDERAL GOVERNMENT	304	2 937	400	207	-	476	-
FROM LOCAL GOVERNMENTS	36	998	-	66	18	9	16
GENERAL REVENUE FROM OWN SOURCES	9 918	33 334	5 885	8 840	8 528	31 877	3 017
TAXES	8 065	28 342	4 722	6 983	6 676	28 241	2 435
PROPERTY	7 851	22 912	4 346	6 708	6 345	26 383	2 112
GENERAL SALES AND GROSS RECEIPTS	-	4 618	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	118	390	320	148	100	1 515	51
OTHER	96	422	56	127	231	343	272
CURRENT CHARGES	1 262	3 736	957	887	1 291	2 823	486
MISCELLANEOUS	591	1 256	206	970	561	813	96
GENERAL EXPENDITURE: ALL FUNCTIONS	9 607	54 344	5 432	11 144	9 184	41 396	4 946
CAPITAL OUTLAY	1 482	15 875	492	3 091	1 843	6 795	559
OTHER	8 125	38 469	4 940	8 053	7 341	34 601	4 387
EDUCATION	-	20 849	-	-	-	19 152	-
OTHER THAN CAPITAL OUTLAY	-	16 925	-	-	-	15 834	-
HIGHWAYS	837	2 006	703	890	1 185	1 843	698
OTHER THAN CAPITAL OUTLAY	779	1 498	433	496	632	652	495
PUBLIC WELFARE	-	-	6	-	13	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	301	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	-	301	-	-	-	-	-
HEALTH	261	1 241	32	266	-	597	16
POLICE PROTECTION	1 086	3 607	834	1 208	1 388	3 266	754
FIRE PROTECTION	1 336	3 290	957	1 487	1 193	2 460	802
SEWERAGE	964	407	316	255	137	451	-
OTHER THAN CAPITAL OUTLAY	325	246	179	95	70	122	-
SANITATION OTHER THAN SEWERAGE	900	1 945	268	728	658	1 744	378
PARKS AND RECREATION	550	1 522	196	619	742	1 618	369
HOUSING AND URBAN RENEWAL	958	9 817	532	2 222	299	1 022	108
OTHER THAN CAPITAL OUTLAY	338	1 584	509	550	269	743	105
LIBRARIES	-	832	68	200	274	1 054	153
FINANCIAL ADMINISTRATION	286	655	116	200	183	510	58
GENERAL CONTROL	235	898	146	215	407	852	519
GENERAL PUBLIC BUILDINGS	87	2 404	92	694	156	97	94
OTHER THAN CAPITAL OUTLAY	86	239	92	190	129	95	89
INTEREST ON GENERAL DEBT	262	1 352	354	573	157	2 083	356
ALL OTHER	1 845	3 218	812	1 587	2 392	4 647	641
WATER SUPPLY REVENUE	1 009	2 329	662	1 902	977	2 031	2 281
WATER SUPPLY EXPENDITURE	1 017	1 617	4 445	1 555	774	2 296	2 066
CURRENT OPERATION	483	1 275	469	908	460	1 750	1 716
CAPITAL OUTLAY	513	314	3 612	565	312	445	-
INTEREST ON DEBT	21	28	364	82	2	101	350
OTHER UTILITY REVENUE	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-
INTEREST ON DEBT	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES . . .	5 293	27 538	3 118	5 098	5 161	24 658	2 907
GROSS DEBT OUTSTANDING	14 888	62 316	25 398	25 087	8 482	71 460	19 083
LONG-TERM	9 491	42 225	22 155	21 788	8 482	53 134	18 985
FULL FAITH AND CREDIT	4 916	21 284	4 046	14 947	4 428	36 424	18 985
UTILITY DEBT ONLY	725	865	-	-	-	2 730	8 742
NONGUARANTEED	4 575	20 941	18 109	6 841	4 054	16 710	-
UTILITY DEBT ONLY	5 397	20 091	3 243	3 299	-	18 326	98
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	8 034	-	2 553	1 367	187	750
LONG-TERM DEBT RETIRED	813	2 338	1 442	1 695	771	5 272	486
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	331	855	261	-	155	907	44

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1964-65--Continued
(Dollar amounts in thousands).

Item	NORTH CAROLINA--Con.						OHIO
	Charlotte	Durham	Greensboro	High Point	Raleigh	Winston-Salem	
POPULATION, 1960	201 564	78 302	119 574	62 063	93 931	111 135	290 351
DATE OF END OF FISCAL YEAR	6 30	6 30	6 30	6 30	6 30	6 30	12 31
GENERAL REVENUE.	20 390	6 932	16 961	5 962	7 057	15 362	38 463
INTERGOVERNMENTAL REVENUE	3 389	953	2 619	882	1 317	3 485	6 921
FROM STATE GOVERNMENT	2 031	662	1 668	608	866	1 387	5 042
FROM FEDERAL GOVERNMENT	337	167	879	135	177	1 403	1 864
FROM LOCAL GOVERNMENTS	1 021	124	72	139	274	695	15
GENERAL REVENUE FROM OWN SOURCES.	17 001	5 979	14 342	5 080	5 740	11 877	31 542
TAXES.	12 821	3 848	7 827	2 994	3 929	6 915	19 748
PROPERTY.	11 910	3 665	7 399	2 858	3 544	6 492	10 108
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
OTHER	911	183	428	136	385	423	9 640
CURRENT CHARGES.	3 416	1 350	1 930	857	319	2 867	7 755
MISCELLANEOUS.	764	781	4 585	1 229	1 492	2 075	4 039
GENERAL EXPENDITURE, ALL FUNCTIONS	28 127	9 211	17 340	8 560	7 292	17 318	39 959
CAPITAL OUTLAY.	13 598	4 059	6 916	3 540	2 079	6 764	16 023
OTHER	14 529	5 152	10 424	5 020	5 213	10 554	23 936
EDUCATION	-	-	-	-	-	-	7 250
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	6 131
HIGHWAYS.	7 162	1 397	3 424	1 684	1 422	2 269	9 176
OTHER THAN CAPITAL OUTLAY.	1 587	569	652	540	461	1 173	3 025
PUBLIC WELFARE.	-	-	-	-	-	-	33
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	444	-	-	-	10	1 616	-
OTHER THAN CAPITAL OUTLAY.	444	-	-	-	10	1 603	-
HEALTH.	472	13	-	-	-	30	585
POLICE PROTECTION	2 525	1 386	2 039	929	1 113	1 800	4 516
FIRE PROTECTION	2 315	714	1 248	835	916	1 360	2 382
SEWERAGE.	4 938	665	1 918	831	245	1 538	4 815
OTHER THAN CAPITAL OUTLAY.	513	351	452	220	209	323	1 780
SANITATION OTHER THAN SEWERAGE.	1 847	557	966	613	580	838	1 215
PARKS AND RECREATION.	893	272	1 444	382	466	1 205	1 261
HOUSING AND URBAN RENEWAL	1 584	1 617	2 072	1 419	835	3 515	2 660
OTHER THAN CAPITAL OUTLAY.	101	198	354	170	61	66	487
LIBRARIES	3	97	553	251	78	325	-
FINANCIAL ADMINISTRATION.	418	242	416	285	163	394	810
GENERAL CONTROL.	654	171	461	298	210	394	850
GENERAL PUBLIC BUILDINGS.	190	53	219	128	117	169	273
OTHER THAN CAPITAL OUTLAY.	177	52	219	124	104	168	246
INTEREST ON GENERAL DEBT.	1 304	537	814	317	362	454	1 276
ALL OTHER	3 378	1 490	1 766	588	775	1 411	2 857
WATER SUPPLY REVENUE	2 708	1 420	2 084	782	1 932	1 713	4 381
WATER SUPPLY EXPENDITURE	2 282	1 440	2 029	1 159	3 090	2 200	4 592
CURRENT OPERATION	1 523	632	861	315	680	646	2 437
CAPITAL OUTLAY.	341	607	881	655	2 236	1 210	1 760
INTEREST ON DEBT.	418	201	287	189	174	344	395
OTHER UTILITY REVENUE ¹	-	-	-	(E)3 314	-	-	-
OTHER UTILITY EXPENDITURE.	-	-	-	1 923	-	-	-
CURRENT OPERATION	-	-	-	1 623	-	-	-
CAPITAL OUTLAY.	-	-	-	221	-	-	-
INTEREST ON DEBT.	-	-	-	79	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. . .	10 180	3 378	6 456	3 178	3 211	7 417	17 566
GROSS DEBT OUTSTANDING	67 502	25 975	44 630	19 425	25 107	28 605	50 340
LONG-TERM	64 702	17 018	40 045	17 200	23 079	21 643	46 086
FULL FAITH AND CREDIT	64 702	15 915	40 045	17 200	4 989	21 643	41 942
UTILITY DEBT ONLY	18 149	6 342	10 014	7 948	12 557	10 658	10 076
NONGUARANTEED.	-	1 103	-	-	18 090	-	4 144
UTILITY DEBT ONLY	-	-	-	-	-	-	1 410
SHORT-TERM.	2 800	8 957	4 585	2 225	2 028	6 962	4 254
LONG-TERM DEBT ISSUED.	10 800	-	8 150	4 000	7 850	-	7 055
LONG-TERM DEBT RETIRED	2 365	1 103	1 742	886	689	1 281	6 809
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	136	-	-	60	-	189	521

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.
¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1964-65--Continued
(Dollar amounts in thousands)

Item	OHIO--Con.						
	Canton	Cincinnati	Cleveland	Cleveland Heights	Columbus	Dayton	Euclid
POPULATION: 1960	113 631	502 550	876 050	61 813	471 316	262 332	62 998
DATE OF END OF FISCAL YEAR	12 31	12 31	12 31	12 31	12 31	12 31	12 31
GENERAL REVENUE.	8 878	109 156	98 744	4 311	43 669	34 200	5 462
INTERGOVERNMENTAL REVENUE.	2 267	22 296	17 929	700	9 189	8 322	806
FROM STATE GOVERNMENT.	1 926	8 333	13 174	695	6 546	5 616	806
FROM FEDERAL GOVERNMENT.	341	10 572	3 821	-	1 748	2 377	-
FROM LOCAL GOVERNMENTS	-	3 391	934	5	895	329	-
GENERAL REVENUE FROM OWN SOURCES.	6 611	86 860	80 815	3 611	34 480	25 878	4 656
TAXES.	5 082	43 681	55 139	2 756	21 459	18 586	3 084
PROPERTY.	1 119	22 808	52 591	2 164	5 307	9 075	2 942
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
OTHER	3 963	20 544	2 204	569	16 152	9 511	142
CURRENT CHARGES.	1 193	27 196	15 078	582	7 415	3 465	1 036
MISCELLANEOUS.	336	15 983	10 598	273	5 606	3 827	536
GENERAL EXPENDITURE: ALL FUNCTIONS	9 318	120 753	104 940	3 575	52 007	31 642	3 863
CAPITAL OUTLAY.	2 633	39 605	31 411	162	18 881	10 942	3 422
OTHER	6 685	81 148	73 529	3 413	33 126	20 700	3 441
EDUCATION	-	35 061	21	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	23 288	21	-	-	-	-
HIGHWAYS.	2 157	8 249	13 561	509	7 277	7 262	530
OTHER THAN CAPITAL OUTLAY.	990	3 413	7 549	391	2 088	1 671	320
PUBLIC WELFARE.	710	3 450	2 110	9	243	-	14
CASH ASSISTANCE PAYMENTS	307	-	-	4	-	-	-
HOSPITALS	-	13 408	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	10 577	-	-	-	-	-
HEALTH.	957	1 771	2 372	64	1 133	598	39
POLICE PROTECTION	1 309	8 188	17 048	632	6 473	3 352	565
FIRE PROTECTION	1 035	6 812	10 486	505	5 719	3 212	391
SEWERAGE.	883	3 899	7 650	423	7 476	1 563	449
OTHER THAN CAPITAL OUTLAY.	557	2 169	3 243	421	2 274	881	357
SANITATION OTHER THAN SEWERAGE.	271	3 785	8 624	496	2 576	2 273	438
PARKS AND RECREATION.	219	3 820	9 962	148	3 709	2 242	290
HOUSING AND URBAN RENEWAL.	74	14 058	12 202	-	5 190	3 662	-
OTHER THAN CAPITAL OUTLAY.	74	1 230	933	-	266	576	-
LIBRARIES	-	-	-	-	1 669	-	-
FINANCIAL ADMINISTRATION.	254	1 240	737	50	805	616	44
GENERAL CONTROL.	392	1 553	3 201	175	1 780	1 135	173
GENERAL PUBLIC BUILDINGS.	202	1 483	735	112	417	620	81
OTHER THAN CAPITAL OUTLAY.	151	550	619	109	415	548	81
INTEREST ON GENERAL DEBT.	165	6 243	4 589	116	2 807	1 452	548
ALL OTHER	690	7 733	11 642	336	4 733	3 655	301
WATER SUPPLY REVENUE	1 740	9 213	18 592	840	7 403	3 902	-
WATER SUPPLY EXPENDITURE	987	9 734	16 754	757	5 642	6 116	-
CURRENT OPERATION	736	5 220	11 884	752	3 693	2 280	-
CAPITAL OUTLAY.	251	3 688	3 434	5	1 273	3 488	-
INTEREST ON DEBT.	-	826	1 436	-	676	348	-
OTHER UTILITY REVENUE ¹	-	-	(*)34 592	-	(E)2 310	-	(T)453
OTHER UTILITY EXPENDITURE.	-	-	32 290	-	2 146	-	501
CURRENT OPERATION	-	-	28 240	-	1 805	-	495
CAPITAL OUTLAY.	-	-	2 632	-	332	-	1
INTEREST ON DEBT.	-	-	1 418	-	9	-	5
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	4 917	56 811	81 762	2 317	26 322	17 331	2 387
GROSS DEBT OUTSTANDING	5 382	270 854	285 113	5 670	126 401	65 036	15 670
LONG-TERM.	1 997	248 354	285 113	3 599	113 307	54 063	14 276
FULL FAITH AND CREDIT.	-	227 385	158 834	3 585	113 307	54 063	14 276
UTILITY DEBT ONLY.	-	33 861	1 240	-	27 871	13 819	114
NONGUARANTEED.	1 997	20 969	126 279	14	-	-	-
UTILITY DEBT ONLY.	-	-	96 588	-	-	-	-
SHORT-TERM.	3 385	22 500	-	2 071	13 094	10 973	1 394
LONG-TERM DEBT ISSUED.	-	26 951	22 600	-	13 748	4 406	2 300
LONG-TERM DEBT RETIRED	135	11 139	22 180	450	6 128	3 637	1 253
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	199	4 621	2 819	118	940	542	85

Note: See text as to coverage of fiscal years.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1964-65--Continued
(Dollar amounts in thousands)

Item	OHIO--Con.						
	Hamilton	Kettering	Lakewood	Lima	Lorain	Parma	Springfield
POPULATION: 1960	72 854	54 462	66 154	51 037	68 932	82 845	82 723
DATE OF END OF FISCAL YEAR	12 31	12 31	12 31	12 31	12 31	12 31	12 31
GENERAL REVENUE.	5 229	2 786	8 957	4 230	5 184	5 950	8 719
INTERGOVERNMENTAL REVENUE	818	562	835	853	1 117	977	1 193
FROM STATE GOVERNMENT.	812	562	835	843	1 025	977	935
FROM FEDERAL GOVERNMENT.	6	-	-	-	92	-	258
FROM LOCAL GOVERNMENTS	-	-	-	10	-	-	-
GENERAL REVENUE FROM OWN SOURCES.	4 411	2 224	8 122	3 377	4 067	4 973	7 526
TAXES.	2 598	1 793	2 757	1 715	2 746	3 251	3 443
PROPERTY.	1 119	1 596	2 419	555	2 669	2 996	967
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
GROSS RECEIPTS.	-	-	-	-	-	8	-
OTHER	1 479	197	358	1 160	77	247	2 476
CURRENT CHARGES.	958	-	4 832	1 130	749	302	3 620
MISCELLANEOUS.	855	431	533	532	572	1 420	463
GENERAL EXPENDITURE: ALL FUNCTIONS	5 527	3 989	9 849	3 822	5 240	3 986	9 026
CAPITAL OUTLAY.	1 385	854	2 706	732	1 480	748	1 277
OTHER	4 142	3 135	7 143	3 090	3 760	3 238	7 749
EDUCATION	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	-
HIGHWAYS.	615	2 566	699	878	748	868	1 313
OTHER THAN CAPITAL OUTLAY.	279	2 025	249	548	487	454	919
PUBLIC WELFARE.	6	-	-	65	162	31	1
CASH ASSISTANCE PAYMENTS	-	-	-	-	82	-	-
HOSPITALS	-	-	4 226	-	842	-	2 982
OTHER THAN CAPITAL OUTLAY.	-	-	4 024	-	-	-	2 913
HEALTH.	155	34	53	33	143	55	138
POLICE PROTECTION	785	295	524	453	533	510	773
FIRE PROTECTION	737	111	511	436	634	417	872
SEWERAGE.	608	160	2 073	385	565	318	362
OTHER THAN CAPITAL OUTLAY.	317	33	98	217	253	139	248
SANITATION OTHER THAN SEWERAGE.	440	-	669	340	332	371	271
PARKS AND RECREATION.	317	120	200	221	190	185	486
HOUSING AND URBAN RENEWAL	568	-	-	-	-	-	502
OTHER THAN CAPITAL OUTLAY.	19	-	-	-	-	-	151
LIBRARIES	-	-	-	-	-	-	-
FINANCIAL ADMINISTRATION.	66	51	63	88	60	83	124
GENERAL CONTROL.	122	219	215	233	155	447	211
GENERAL PUBLIC BUILDINGS.	84	19	94	150	77	113	82
OTHER THAN CAPITAL OUTLAY.	83	69	94	58	77	113	68
INTEREST ON GENERAL DEBT.	181	134	232	186	273	437	155
ALL OTHER	843	240	290	354	526	151	754
WATER SUPPLY REVENUE	1 072	-	664	1 179	832	-	978
WATER SUPPLY EXPENDITURE	1 053	-	585	1 755	727	-	613
CURRENT OPERATION	624	-	515	550	435	-	383
CAPITAL OUTLAY.	354	-	53	1 129	232	-	75
INTEREST ON DEBT.	75	-	17	76	60	-	155
OTHER UTILITY REVENUE ¹	(*) 6 882	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE.	7 325	-	-	-	-	-	-
CURRENT OPERATION	4 933	-	-	-	-	-	-
CAPITAL OUTLAY.	2 157	-	-	-	-	-	-
INTEREST ON DEBT.	235	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	4 310	895	4 988	2 043	2 762	1 887	5 415
GROSS DEBT OUTSTANDING	16 706	3 066	9 327	9 464	10 906	10 330	9 984
LONG-TERM	15 468	3 066	5 386	3 667	9 526	10 330	8 931
FULL FAITH AND CREDIT.	5 993	2 810	4 961	2 725	9 126	7 205	4 015
UTILITY DEBT ONLY.	914	-	467	1 665	2 008	-	-
NONGUARANTEED.	9 475	256	425	942	400	3 125	4 916
UTILITY DEBT ONLY.	9 335	-	-	476	-	-	4 916
SHORT-TERM.	1 238	-	3 941	5 797	1 380	-	1 053
LONG-TERM DEBT ISSUED.	45	114	225	88	429	241	49
LONG-TERM DEBT RETIRED	1 099	218	477	289	707	2 099	474
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	112	1	322	82	118	-	156

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1964-65--Continued
(Dollar amounts in thousands)

Item	OHIO--Con.			OKLAHOMA			OREGON
	Toledo	Warren	Youngstown	Lawton	Oklahoma City	Tulsa	Eugene
POPULATION: 1960	318 003	59 648	166 689	61 697	324 253	261 685	50 977
DATE OF END OF FISCAL YEAR	12 31	12 31	12 31	6 30	6 30	6 30	6 30
GENERAL REVENUE	37 822	5 221	13 627	2 674	28 247	19 805	6 106
INTERGOVERNMENTAL REVENUE	5 819	1 213	2 716	340	6 429	2 298	1 378
FROM STATE GOVERNMENT	4 366	685	1 754	338	1 649	1 859	745
FROM FEDERAL GOVERNMENT	970	528	962	2	4 780	411	459
FROM LOCAL GOVERNMENTS	483	-	-	-	-	28	174
GENERAL REVENUE FROM OWN SOURCES	32 003	4 008	10 911	2 334	21 818	17 507	4 728
TAXES	17 972	2 565	8 150	1 469	11 616	7 339	2 646
PROPERTY	7 039	607	3 614	1 246	9 306	5 806	2 414
GENERAL SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-
OTHER	10 933	1 958	4 536	157	1 432	913	89
CURRENT CHARGES	10 671	1 180	1 824	411	6 479	7 724	1 001
MISCELLANEOUS	3 360	263	937	454	3 723	2 444	1 081
GENERAL EXPENDITURE: ALL FUNCTIONS	37 812	5 255	14 762	2 407	34 839	19 551	8 829
CAPITAL OUTLAY	8 444	1 502	5 767	493	16 394	3 646	4 355
OTHER	29 368	3 753	8 995	1 914	18 445	15 905	4 474
EDUCATION	7 649	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	6 181	-	-	-	-	-	-
HIGHWAYS	5 501	951	2 847	499	5 090	2 821	2 507
OTHER THAN CAPITAL OUTLAY	2 828	750	1 011	234	1 493	1 181	490
PUBLIC WELFARE	1 542	30	3	-	-	-	-
CASH ASSISTANCE PAYMENTS	-	29	-	-	-	-	-
HOSPITALS	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	-	-
HEALTH	1 078	63	286	30	348	10	38
POLICE PROTECTION	3 978	630	2 020	450	4 154	2 422	944
FIRE PROTECTION	3 454	634	1 581	336	2 377	2 688	931
SEWERAGE	2 978	1 431	3 314	45	4 322	649	1 595
OTHER THAN CAPITAL OUTLAY	1 393	277	485	44	847	649	117
SANITATION OTHER THAN SEWERAGE	2 645	275	842	250	1 061	957	450
PARKS AND RECREATION	1 721	254	534	120	2 961	1 930	399
HOUSING AND URBAN RENEWAL	1 689	44	542	-	-	336	59
OTHER THAN CAPITAL OUTLAY	240	25	170	-	-	105	18
LIBRARIES	-	-	-	44	588	-	164
FINANCIAL ADMINISTRATION	639	82	234	6	428	518	132
GENERAL CONTROL	988	195	541	95	556	392	133
GENERAL PUBLIC BUILDINGS	318	50	595	31	154	115	138
OTHER THAN CAPITAL OUTLAY	38	50	192	31	153	113	37
INTEREST ON GENERAL DEBT	773	300	790	103	4 165	3 039	489
ALL OTHER	2 859	316	633	398	8 635	3 674	850
WATER SUPPLY REVENUE	3 892	921	2 085	1 232	8 530	7 071	871
WATER SUPPLY EXPENDITURE	3 963	820	2 437	4 113	10 123	6 093	889
CURRENT OPERATION	2 527	508	1 846	282	2 354	2 749	345
CAPITAL OUTLAY	1 314	203	589	3 527	4 199	2 666	454
INTEREST ON DEBT	122	109	2	304	3 570	678	90
OTHER UTILITY REVENUE ¹	-	-	-	-	-	-	(E)7 179
OTHER UTILITY EXPENDITURE	-	-	-	-	-	-	6 470
CURRENT OPERATION	-	-	-	-	-	-	3 028
CAPITAL OUTLAY	-	-	-	-	-	-	2 337
INTEREST ON DEBT	-	-	-	-	-	-	1 105
TOTAL EXPENDITURE FOR PERSONAL SERVICES . . .	21 567	2 906	7 595	1 358	11 924	11 172	5 486
GROSS DEBT OUTSTANDING	38 416	14 138	25 886	15 281	246 791	110 437	48 905
LONG-TERM	30 196	13 927	16 475	15 281	246 391	109 601	46 242
FULL FAITH AND CREDIT	10 668	4 963	16 395	15 281	131 845	77 707	18 242
UTILITY DEBT ONLY	-	-	50	11 410	25 625	23 048	3 254
NONGUARANTEED	19 528	8 964	80	-	114 546	31 894	28 000
UTILITY DEBT ONLY	5 141	5 764	-	-	74 020	-	28 000
SHORT-TERM	8 220	211	9 411	-	400	836	2 663
LONG-TERM DEBT ISSUED	7 119	1 715	3 238	4 000	36 587	-	6 571
LONG-TERM DEBT RETIRED	2 505	597	1 119	648	6 698	5 204	979
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	944	50	287	97	979	114	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.
¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (?); two or more of these, detailed at end of table (*).

Individual Governments

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1964-65--Continued
(Dollar amounts in thousands)

Item	OREON--Con.	PENNSYLVANIA					
	Portland	Abington township	Allentown	Altoona	Bethlehem	Bristol township	Chester
POPULATION: 1960	372 676	55 831	108 347	69 407	75 408	59 298	63 658
DATE OF END OF FISCAL YEAR	6 30	1 4 65	12 31	12 31	1 3 65	12 31	1 4 65
GENERAL REVENUE.							
INTERGOVERNMENTAL REVENUE	41 912	3 240	8 817	3 611	5 758	1 281	3 746
FROM STATE GOVERNMENT.	4 105	323	1 967	165	913	148	941
FROM FEDERAL GOVERNMENT.	3 467	282	502	329	360	145	229
FROM LOCAL GOVERNMENTS	304	-	61	65	528	3	379
334	41	1 404	71	55	-	333	
GENERAL REVENUE FROM OWN SOURCES.	37 807	2 917	6 850	3 146	4 815	1 133	2 805
TAXES.	24 281	1 914	4 704	2 257	3 613	1 009	2 305
PROPERTY.	19 460	1 663	2 470	1 412	2 176	873	1 856
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	1 798	54	23	11	-	-	27
OTHER	3 023	197	2 211	834	1 437	136	422
CURRENT CHARGES.	8 874	324	1 082	717	809	102	313
MISCELLANEOUS.	4 652	679	1 064	172	393	22	187
GENERAL EXPENDITURE: ALL FUNCTIONS	37 974	3 288	9 217	3 608	7 558	1 205	3 819
CAPITAL OUTLAY.	5 686	1 263	2 637	396	1 898	268	982
OTHER	32 288	2 025	6 580	3 212	5 660	937	2 837
EDUCATION	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	-
HIGHWAYS.	3 352	756	1 106	609	990	457	626
OTHER THAN CAPITAL OUTLAY.	2 690	398	900	380	488	226	435
PUBLIC WELFARE.	-	-	-	-	-	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	-	11	-	12	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	11	-	12	-	-
HEALTH.	1 361	45	151	33	88	-	28
POLICE PROTECTION	7 662	436	1 081	484	718	362	731
FIRE PROTECTION	6 102	105	815	562	784	55	261
SEWERAGE.	3 105	1 014	664	262	383	31	661
OTHER THAN CAPITAL OUTLAY.	1 011	284	351	205	187	31	293
SANITATION OTHER THAN SEWERAGE.	987	285	506	161	126	-	246
PARKS AND RECREATION.	4 904	253	905	118	894	9	142
HOUSING AND URBAN RENEWAL	407	-	76	113	807	-	407
OTHER THAN CAPITAL OUTLAY.	294	-	72	44	487	-	72
LIBRARIES	-	12	-	-	129	22	-
FINANCIAL ADMINISTRATION.	911	152	254	141	240	15	148
GENERAL CONTROL	1 304	32	129	52	206	150	160
GENERAL PUBLIC BUILDINGS.	216	29	1 836	56	128	18	74
OTHER THAN CAPITAL OUTLAY.	210	29	132	56	117	18	74
INTEREST ON GENERAL DEBT.	520	110	139	33	211	33	93
ALL OTHER	7 143	59	1 564	984	1 842	93	242
WATER SUPPLY REVENUE	6 106	-	1 201	689	1 292	-	-
WATER SUPPLY EXPENDITURE	4 874	-	1 038	459	1 047	-	-
CURRENT OPERATION	2 856	-	828	456	553	-	-
CAPITAL OUTLAY.	1 480	-	210	3	494	-	-
INTEREST ON DEBT.	538	-	-	-	-	-	-
OTHER UTILITY REVENUE.	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE.	-	-	-	-	-	-	-
CURRENT OPERATION	-	-	-	-	-	-	-
CAPITAL OUTLAY.	-	-	-	-	-	-	-
INTEREST ON DEBT.	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	28 749	1 127	4 021	2 280	3 294	446	1 685
GROSS DEBT OUTSTANDING	43 266	3 873	5 540	852	8 017	827	3 555
LONG-TERM	37 744	3 873	5 540	758	5 230	725	2 550
FULL FAITH AND CREDIT.	36 565	3 873	5 540	699	5 230	725	2 550
UTILITY DEBT ONLY	16 649	-	-	-	-	-	-
NONGUARANTEED.	1 179	-	-	59	-	-	-
UTILITY DEBT ONLY	-	-	-	-	-	-	-
SHORT-TERM.	5 522	-	-	94	2 787	102	1 005
LONG-TERM DEBT ISSUED.	7 885	-	-	-	2 000	-	300
LONG-TERM DEBT RETIRED	4 328	591	415	67	250	69	285
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	1 327	18	198	52	159	-	86

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1964-65--Continued
(Dollar amounts in thousands)

Item	PENNSYLVANIA--Con.						
	Erie	Harrisburg	Haverford township	Johnstown	Lancaster	Lower Merion township	Penn Hills township
POPULATION: 1960	138 440	79 697	54 019	53 949	61 055	59 420	51 512
DATE OF END OF FISCAL YEAR	1 3 65	12 31	12 31	1 4 65	12 31	12 31	12 31
GENERAL REVENUE.	11 936	6 578	2 230	3 313	4 465	4 367	1 937
INTERGOVERNMENTAL REVENUE	3 107	1 157	400	658	1 380	343	227
FROM STATE GOVERNMENT.	514	490	190	236	1 262	297	189
FROM FEDERAL GOVERNMENT.	2 479	521	-	370	68	-	-
FROM LOCAL GOVERNMENTS	114	146	210	52	50	46	38
GENERAL REVENUE FROM OWN SOURCES.	8 829	5 421	1 830	2 655	3 085	4 024	1 710
TAXES.	5 873	3 355	1 430	2 120	2 051	3 351	1 464
PROPERTY.	4 516	2 327	1 313	1 293	1 506	3 113	851
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
OTHER	1 357	947	117	827	545	238	613
CURRENT CHARGES.	1 605	1 358	375	383	809	483	229
MISCELLANEOUS.	1 351	708	25	152	225	190	17
GENERAL EXPENDITURE: ALL FUNCTIONS	11 732	6 391	2 140	2 571	4 633	4 211	1 751
CAPITAL OUTLAY.	4 033	1 221	211	159	926	625	232
OTHER	7 699	5 170	1 929	2 412	3 707	3 986	1 539
EDUCATION	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	-
HIGHWAYS.	1 072	929	503	426	415	795	391
OTHER THAN CAPITAL OUTLAY.	945	566	438	380	326	570	338
PUBLIC WELFARE.	-	3	-	-	-	-	2
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	130	9	1	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	130	9	1	-	-	-	-
HEALTH.	122	97	21	27	80	92	-
POLICE PROTECTION	1 153	1 006	438	414	609	965	374
FIRE PROTECTION	1 131	564	74	480	505	160	54
SEWERAGE.	812	573	479	139	349	275	367
OTHER THAN CAPITAL OUTLAY.	429	472	397	82	339	241	241
SANITATION OTHER THAN SEWERAGE.	540	632	257	165	157	674	234
PARKS AND RECREATION.	315	432	57	182	210	415	23
HOUSING AND URBAN RENEWAL	1 443	462	-	53	1 045	-	-
OTHER THAN CAPITAL OUTLAY.	127	113	-	53	240	-	-
LIBRARIES	-	5	32	36	24	166	-
FINANCIAL ADMINISTRATION.	366	208	13	103	141	160	40
GENERAL CONTROL	344	164	80	33	134	97	87
GENERAL PUBLIC BUILDINGS.	2 103	124	19	61	99	102	30
OTHER THAN CAPITAL OUTLAY.	64	124	19	61	99	40	14
INTEREST ON GENERAL DEBT.	494	154	40	54	63	39	30
ALL OTHER	1 707	1 019	126	378	802	271	119
WATER SUPPLY REVENUE	1 574	886	-	-	1 467	-	-
WATER SUPPLY EXPENDITURE	1 463	563	-	-	882	-	-
CURRENT OPERATION	1 020	398	-	-	749	-	-
CAPITAL OUTLAY.	352	151	-	-	133	-	-
INTEREST ON DEBT.	91	14	-	-	-	-	-
OTHER UTILITY REVENUE.	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE.	-	-	-	-	-	-	-
CURRENT OPERATION	-	-	-	-	-	-	-
CAPITAL OUTLAY.	-	-	-	-	-	-	-
INTEREST ON DEBT.	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	4 893	3 421	1 192	1 799	2 348	2 263	754
GROSS DEBT OUTSTANDING	21 055	5 775	1 416	1 288	3 214	1 555	807
LONG-TERM	18 695	3 139	1 416	1 075	1 760	1 555	807
FULL FAITH AND CREDIT.	18 695	3 139	1 416	1 075	1 760	1 555	807
UTILITY DEBT ONLY	3 160	557	-	-	-	-	-
NONGUARANTEED.	-	-	-	-	-	-	-
UTILITY DEBT ONLY	-	-	-	-	-	-	-
SHORT-TERM.	2 360	2 636	-	213	1 454	-	-
LONG-TERM DEBT ISSUED.	2 175	905	100	-	-	-	-
LONG-TERM DEBT RETIRED	1 035	206	117	75	165	275	84
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	540	196	92	107	179	75	35

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1964-65--Continued
(Dollar amounts in thousands)

Item	PENNSYLVANIA--Con.						
	Philadelphia	Pittsburgh	Reading	Scranton	Upper Darby township	Wilkes-Barre	York
POPULATION: 1960	2 002 512	604 332	98 177	111 443	93 158	63 551	54 504
DATE OF END OF FISCAL YEAR	12 31	12 31	1 4 65	12 31	12 31	12 31	12 31
GENERAL REVENUE.	312 531	68 653	6 008	6 945	4 448	4 694	3 501
INTERGOVERNMENTAL REVENUE	40 148	15 511	640	2 048	577	1 558	506
FROM STATE GOVERNMENT.	25 511	4 623	523	1 403	344	479	203
FROM FEDERAL GOVERNMENT.	13 578	4 438	100	614	135	1 017	279
FROM LOCAL GOVERNMENTS	1 059	1 450	17	31	98	62	24
GENERAL REVENUE FROM OWN SOURCES.	272 383	53 142	5 368	4 897	3 871	3 136	2 995
TAXES.	210 881	49 535	4 203	4 149	3 055	2 506	1 925
PROPERTY.	97 937	30 611	3 103	2 991	2 809	1 877	1 589
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	1 432	2 007	115	-	-	12	146
OTHER	111 512	16 917	985	1 158	246	617	190
CURRENT CHARGES.	32 175	1 372	449	246	532	261	971
MISCELLANEOUS.	29 327	2 235	716	502	284	369	99
GENERAL EXPENDITURE: ALL FUNCTIONS	328 180	74 965	5 566	6 805	4 153	4 039	3 121
CAPITAL OUTLAY.	84 678	24 919	1 001	1 954	982	1 429	412
OTHER	243 502	50 046	4 565	4 851	3 171	2 610	2 709
EDUCATION	-	10	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	10	-	-	-	-	-
HIGHWAYS.	19 850	5 525	622	762	341	390	433
OTHER THAN CAPITAL OUTLAY.	13 791	3 357	535	379	324	301	285
PUBLIC WELFARE.	11 072	45	-	-	-	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	18 817	-	-	-	-	-	7
OTHER THAN CAPITAL OUTLAY.	18 022	-	-	-	-	-	7
HEALTH.	6 103	22	138	64	58	59	26
POLICE PROTECTION	44 598	11 182	982	880	989	493	460
FIRE PROTECTION	20 133	7 372	508	1 177	241	480	422
SEWERAGE.	24 116	1 197	819	181	995	116	274
OTHER THAN CAPITAL OUTLAY.	3 778	959	223	25	132	58	269
SANITATION OTHER THAN SEWERAGE.	18 956	6 322	70	353	399	203	236
PARKS AND RECREATION.	16 730	4 648	430	223	213	166	220
HOUSING AND URBAN RENEWAL	24 403	21 144	291	1 628	-	1 346	116
OTHER THAN CAPITAL OUTLAY.	4 830	2 625	59	444	-	116	26
LIBRARIES	6 462	2 281	195	191	55	12	4
FINANCIAL ADMINISTRATION.	8 465	2 302	128	175	216	153	76
GENERAL CONTROL	18 184	1 502	143	170	73	74	82
GENERAL PUBLIC BUILDINGS.	18 528	3 990	150	37	51	31	120
OTHER THAN CAPITAL OUTLAY.	5 664	1 541	150	37	49	31	43
INTEREST ON GENERAL DEBT.	22 059	2 726	228	214	118	115	51
ALL OTHER	49 664	4 697	862	750	404	401	594
WATER SUPPLY REVENUE	19 566	8 300	1 697	-	-	-	-
WATER SUPPLY EXPENDITURE	27 371	6 401	1 066	-	-	-	-
CURRENT OPERATION	10 291	5 447	932	-	-	-	-
CAPITAL OUTLAY.	13 781	954	105	-	-	-	-
INTEREST ON DEBT.	3 299	-	29	-	-	-	-
OTHER UTILITY REVENUE.	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE.	-	-	-	-	-	-	-
CURRENT OPERATION	-	-	-	-	-	-	-
CAPITAL OUTLAY.	-	-	-	-	-	-	-
INTEREST ON DEBT.	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. . .	168 027	39 074	3 487	3 297	2 028	1 720	1 525
GROSS DEBT OUTSTANDING	873 750	138 150	8 830	8 156	4 628	4 652	2 056
LONG-TERM	796 542	81 080	8 050	2 748	4 628	2 015	1 460
FULL FAITH AND CREDIT.	791 206	58 829	8 050	2 696	4 628	2 015	1 460
UTILITY DEBT ONLY	103 918	-	1 350	-	-	-	-
NONGUARANTEED.	5 336	22 251	-	52	-	-	-
UTILITY DEBT ONLY	-	-	-	-	-	-	-
SHORT-TERM.	77 208	57 070	780	5 408	-	2 637	596
LONG-TERM DEBT ISSUED.	61 657	21 769	-	290	950	-	-
LONG-TERM DEBT RETIRED	36 657	8 460	925	321	389	115	155
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	16 846	3 112	288	157	191	72	107

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1964-65--Continued

(Dollar amounts in thousands)

Item	RHODE ISLAND				SOUTH CAROLINA		
	Cranston	Pawtucket	Providence	Warwick	Charleston	Columbia	Greenville
POPULATION: 1960	66 766	81 001	207 498	68 504	65 925	97 433	66 188
DATE OF END OF FISCAL YEAR	9 30	6 30	9 30	1 31	12 31	6 30	12 31
GENERAL REVENUE.	10 929	12 877	45 984	12 581	4 435	4 947	4 227
INTERGOVERNMENTAL REVENUE	2 104	3 038	9 992	3 850	306	622	301
FROM STATE GOVERNMENT.	2 104	2 678	7 788	3 578	240	345	211
FROM FEDERAL GOVERNMENT.	-	360	2 025	272	35	56	-
FROM LOCAL GOVERNMENTS	-	-	179	-	31	221	90
GENERAL REVENUE FROM OWN SOURCES.	8 825	9 839	35 992	8 731	4 129	4 325	3 926
TAXES.	8 253	9 545	30 441	8 115	3 177	3 387	3 350
PROPERTY.	8 155	9 418	29 986	8 000	2 346	2 588	2 500
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	-	-	-	197	-	-
OTHER	118	127	455	115	634	799	850
CURRENT CHARGES.	492	85	2 955	247	484	279	201
MISCELLANEOUS.	80	209	2 596	369	468	659	375
GENERAL EXPENDITURE, ALL FUNCTIONS	11 073	14 778	44 871	18 061	4 287	6 041	3 768
CAPITAL OUTLAY.	2 347	4 204	9 658	6 207	414	967	413
OTHER	8 726	10 574	35 213	11 854	3 873	5 074	3 355
EDUCATION	5 192	6 034	12 718	9 843	-	-	-
OTHER THAN CAPITAL OUTLAY.	4 957	5 004	12 199	7 888	-	-	-
HIGHWAYS.	740	1 672	2 598	790	313	620	724
OTHER THAN CAPITAL OUTLAY.	675	349	1 990	784	267	538	502
PUBLIC WELFARE.	70	682	1 884	111	108	-	-
CASH ASSISTANCE PAYMENTS	70	339	1 056	48	-	-	-
HOSPITALS	17	12	1 572	27	-	-	-
OTHER THAN CAPITAL OUTLAY.	17	12	1 563	27	-	-	-
HEALTH.	28	56	474	53	83	124	121
POLICE PROTECTION	590	1 028	3 690	804	955	1 135	775
FIRE PROTECTION	628	873	3 301	661	609	848	530
SEWERAGE.	2 221	474	1 608	3 677	112	351	56
OTHER THAN CAPITAL OUTLAY.	250	379	1 034	-	112	163	54
SANITATION OTHER THAN SEWERAGE.	125	1 542	1 816	199	439	881	554
PARKS AND RECREATION.	97	318	1 528	102	579	521	188
HOUSING AND URBAN RENEWAL	14	316	7 547	-	-	49	-
OTHER THAN CAPITAL OUTLAY.	14	31	886	-	-	48	-
LIBRARIES	29	141	420	549	-	-	-
FINANCIAL ADMINISTRATION.	192	253	874	212	127	215	112
GENERAL CONTROL.	226	223	818	324	125	229	178
GENERAL PUBLIC BUILDINGS.	73	134	102	69	28	107	141
OTHER THAN CAPITAL OUTLAY.	73	134	102	63	17	102	37
INTEREST ON GENERAL DEBT.	625	362	1 326	337	65	66	43
ALL OTHER	206	658	2 595	103	744	895	346
WATER SUPPLY REVENUE	-	1 264	3 434	648	2 303	2 538	2 171
WATER SUPPLY EXPENDITURE	-	934	2 824	488	1 994	1 644	4 361
CURRENT OPERATION	-	683	1 693	387	762	429	626
CAPITAL OUTLAY.	-	191	770	76	1 066	788	3 286
INTEREST ON DEBT.	-	60	371	25	166	427	449
OTHER UTILITY REVENUE.	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE.	-	-	-	-	-	-	-
CURRENT OPERATION	-	-	-	-	-	-	-
CAPITAL OUTLAY.	-	-	-	-	-	-	-
INTEREST ON DEBT.	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	7 101	7 378	25 784	8 511	2 997	3 509	2 548
GROSS DEBT OUTSTANDING	21 750	14 597	72 543	21 749	6 861	15 295	15 017
LONG-TERM	21 750	12 697	54 678	10 080	6 861	15 295	15 017
FULL FAITH AND CREDIT.	21 666	12 697	54 678	10 080	1 566	1 685	1 382
UTILITY DEBT ONLY.	-	1 792	8 585	559	998	538	-
NONGUARANTEED.	84	-	-	-	5 295	13 610	13 635
UTILITY DEBT ONLY.	-	-	-	-	4 065	12 272	13 585
SHORT-TERM.	-	1 900	17 865	11 669	-	-	-
LONG-TERM DEBT ISSUED.	2 950	2 675	-	-	-	800	-
LONG-TERM DEBT RETIRED	1 398	1 040	5 301	673	393	724	682
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	42	131	1 760	29	39	33	54

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

Individual Governments

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1964-65--Continued
(Dollar amounts in thousands)

Item	SOUTH DAKOTA		TENNESSEE			TEXAS	
	Sioux Falls	Chattanooga	Knoxville	Memphis	Nashville-Davidson	Abilene	Amarillo
POPULATION: 1960	65 466	130 009	111 627	497 524	1 399 743	90 368	137 969
DATE OF END OF FISCAL YEAR	12 31	6 30	12 31	12 31	6 30	9 30	9 30
GENERAL REVENUE.	4 676	33 068	33 585	98 482	74 347	5 246	10 237
INTERGOVERNMENTAL REVENUE	244	15 191	15 260	44 720	20 206	-	197
FROM STATE GOVERNMENT.	143	7 735	8 260	25 092	19 158	-	1
FROM FEDERAL GOVERNMENT.	25	1 081	257	528	847	-	-
FROM LOCAL GOVERNMENTS	76	6 375	6 743	19 100	201	-	196
GENERAL REVENUE FROM OWN SOURCES.	4 432	17 877	18 325	53 762	54 141	5 246	10 040
TAXES.	3 360	8 395	13 506	29 016	43 290	3 371	6 419
PROPERTY.	3 231	6 669	11 604	21 325	39 384	3 054	5 786
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	899	1 100	4 208	2 092	239	461
OTHER	129	827	802	3 483	1 814	78	172
CURRENT CHARGES.	461	8 836	4 445	11 941	8 359	1 358	2 459
MISCELLANEOUS.	611	646	374	12 805	2 492	517	1 162
GENERAL EXPENDITURE: ALL FUNCTIONS	4 247	31 578	34 382	103 712	90 293	6 635	11 670
CAPITAL OUTLAY.	635	4 530	7 266	26 190	24 431	2 204	4 104
OTHER	3 612	27 048	27 116	77 562	65 862	4 431	7 566
EDUCATION	-	12 168	15 491	41 297	35 269	-	-
OTHER THAN CAPITAL OUTLAY.	-	11 178	13 088	34 836	27 942	-	-
HIGHWAYS.	733	1 294	1 785	6 378	8 397	860	1 920
OTHER THAN CAPITAL OUTLAY.	540	528	1 408	2 895	4 684	364	809
PUBLIC WELFARE.	-	125	1 557	255	1 043	52	18
CASH ASSISTANCE PAYMENTS	-	68	-	-	251	-	-
HOSPITALS	-	8 225	240	12 484	5 918	-	-
OTHER THAN CAPITAL OUTLAY.	-	7 953	231	7 537	5 743	-	-
HEALTH.	77	429	74	668	880	102	268
POLICE PROTECTION	644	1 829	1 710	5 765	4 522	819	1 266
FIRE PROTECTION	518	1 348	2 121	6 646	3 624	715	1 011
SEWERAGE.	375	1 637	3 488	2 166	9 296	1 357	2 885
OTHER THAN CAPITAL OUTLAY.	248	152	433	600	974	169	430
SANITATION OTHER THAN SEWERAGE.	56	719	1 021	5 016	2 110	563	1 066
PARKS AND RECREATION.	558	539	1 569	8 068	3 075	398	657
HOUSING AND URBAN RENEWAL	-	310	"	704	1 014	-	-
OTHER THAN CAPITAL OUTLAY.	-	81	-	704	56	-	-
LIBRARIES	147	266	813	1 316	1 532	164	273
FINANCIAL ADMINISTRATION.	151	345	274	684	1 067	124	421
GENERAL CONTROL	109	290	193	779	2 358	125	269
GENERAL PUBLIC BUILDINGS.	52	168	95	2 874	807	295	143
OTHER THAN CAPITAL OUTLAY.	52	54	95	23	572	23	75
INTEREST ON GENERAL DEBT.	100	772	1 342	3 948	3 424	521	609
ALL OTHER	727	1 114	2 609	4 664	5 957	540	864
WATER SUPPLY REVENUE	989	-	2 437	6 658	4 355	1 979	3 260
WATER SUPPLY EXPENDITURE	1 119	-	3 839	7 657	4 253	1 835	2 880
CURRENT OPERATION	521	-	1 676	3 084	1 529	1 071	1 087
CAPITAL OUTLAY.	567	-	2 041	4 167	2 141	518	1 600
INTEREST ON DEBT.	31	-	122	406	583	246	193
OTHER UTILITY REVENUE ²	(F) 412	(E) 21 789	(*) 20 440	(*) 77 524	(F) 30 418	-	-
OTHER UTILITY EXPENDITURE	256	19 899	19 844	70 466	31 821	-	-
CURRENT OPERATION	256	16 473	14 095	47 168	20 442	-	-
CAPITAL OUTLAY.	-	3 426	5 440	10 846	9 991	-	-
INTEREST ON DEBT.	-	-	309	12 452	1 388	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	3 003	24 011	22 612	78 546	53 681	3 448	5 393
GROSS DEBT OUTSTANDING	3 240	26 091	60 686	475 821	186 354	24 808	26 541
LONG-TERM	3 240	26 091	60 686	475 821	186 354	24 808	26 541
FULL FAITH AND CREDIT.	2 660	18 936	37 574	135 731	123 409	13 003	21 081
UTILITY DEBT ONLY	910	-	-	5 032	3 884	2 276	1 197
NONGUARANTEED.	580	7 155	23 112	340 090	62 945	11 805	5 460
UTILITY DEBT ONLY	-	-	16 744	340 090	63 437	6 288	4 925
SHORT-TERM.	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED.	120	4 000	10 460	20 500	26 975	2 000	5 000
LONG-TERM DEBT RETIRED	409	1 793	3 322	21 984	6 760	774	1 352
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	217	696	782	4 182	2 381	41	52

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹1960 population of Davidson County.
²Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1964-65--Continued
(Dollar amounts in thousands)

Item	TEXAS--Con.						
	Austin	Beaumont	Corpus Christi	Dallas	El Paso	Fort Worth	Galveston
POPULATION: 1960	186 545	119 175	167 690	679 684	276 687	356 268	67 175
DATE OF END OF FISCAL YEAR	9 30	6 30	7 31	9 30	2 28	9 30	9 30
GENERAL REVENUE.	15 318	8 937	14 616	66 633	15 898	30 578	9 653
INTERGOVERNMENTAL REVENUE	629	339	1 178	1 588	35	1 859	754
FROM STATE GOVERNMENT.	153	66	396	611	16	153	57
FROM FEDERAL GOVERNMENT.	254	125	100	-	19	1 300	579
FROM LOCAL GOVERNMENTS	222	148	682	977	-	406	118
GENERAL REVENUE FROM OWN SOURCES.	14 689	8 598	13 438	65 045	15 863	28 719	8 899
TAXES.	7 371	6 629	7 740	48 375	11 513	17 971	2 695
PROPERTY.	6 694	6 128	7 136	41 730	9 937	16 393	2 315
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS.	336	365	385	5 513	1 254	1 064	290
OTHER	341	136	219	1 132	322	514	90
CURRENT CHARGES.	4 764	1 309	4 780	6 039	2 624	6 391	1 5 735
MISCELLANEOUS.	2 554	660	918	10 631	1 726	4 357	469
GENERAL EXPENDITURE: ALL FUNCTIONS	21 886	11 179	15 976	77 177	12 993	33 904	12 603
CAPITAL OUTLAY.	5 805	4 227	3 877	27 448	6 632	13 276	4 770
OTHER	16 081	6 952	12 099	49 729	12 361	20 628	7 833
EDUCATION	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	-
HIGHWAYS.	3 107	4 796	2 456	15 840	1 021	6 537	2 271
OTHER THAN CAPITAL OUTLAY.	779	802	1 204	4 130	1 003	1 658	381
PUBLIC WELFARE.	-	-	352	11	3	-	239
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	4 247	364	4 049	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	3 955	364	2 832	-	-	-	-
HEALTH.	263	111	236	1 328	279	668	1 127
POLICE PROTECTION	2 233	1 027	1 402	10 075	2 676	4 342	1 416
FIRE PROTECTION	1 650	1 147	1 505	8 589	2 331	3 206	620
SEWERAGE.	2 124	469	1 540	7 580	101	7 413	1 302
OTHER THAN CAPITAL OUTLAY.	595	424	556	2 236	99	799	305
SANITATION OTHER THAN SEWERAGE.	1 073	620	811	5 227	1 528	2 253	406
PARKS AND RECREATION.	1 594	205	734	5 633	747	1 973	869
HOUSING AND URBAN RENEWAL	601	-	-	-	-	-	33
OTHER THAN CAPITAL OUTLAY.	400	-	-	-	-	-	-
LIBRARIES	452	107	207	2 735	378	754	67
FINANCIAL ADMINISTRATION.	651	217	363	1 424	367	1 034	244
GENERAL CONTROL.	446	181	353	1 261	513	649	142
GENERAL PUBLIC BUILDINGS.	188	117	73	501	127	279	53
OTHER THAN CAPITAL OUTLAY.	185	104	73	501	127	279	53
INTEREST ON GENERAL DEBT.	734	674	1 252	5 786	722	2 199	2 500
ALL OTHER	2 523	944	643	11 187	2 200	2 597	2 4 314
WATER SUPPLY REVENUE	3 343	1 707	3 635	23 934	6 034	7 439	1 082
WATER SUPPLY EXPENDITURE	5 431	935	4 134	13 318	6 423	6 793	767
CURRENT OPERATION	1 428	688	1 960	6 231	2 459	2 756	604
CAPITAL OUTLAY.	3 951	34	1 866	6 626	3 495	3 071	26
INTEREST ON DEBT.	52	213	308	461	469	966	137
OTHER UTILITY REVENUE ²	(E)17 378	-	(G)2 303	(T)5 743	-	-	-
OTHER UTILITY EXPENDITURE	13 907	-	2 093	12 936	-	-	-
CURRENT OPERATION	4 645	-	1 444	4 396	-	-	-
CAPITAL OUTLAY.	6 901	-	627	8 432	-	-	-
INTEREST ON DEBT.	2 361	-	22	108	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	14 121	4 681	9 106	43 114	10 688	16 207	5 847
GROSS DEBT OUTSTANDING	108 447	31 115	48 731	215 430	47 848	106 689	18 173
LONG-TERM	107 804	31 115	48 731	215 430	47 848	106 689	18 173
FULL FAITH AND CREDIT.	28 199	25 985	36 373	113 208	29 109	70 118	9 955
UTILITY DEBT ONLY	2 606	603	-	12 255	-	1 498	3 480
NONGUARANTEED.	79 605	5 130	12 358	102 222	18 739	36 571	8 218
UTILITY DEBT ONLY	79 605	5 130	10 028	8 200	18 739	33 821	-
SHORT-TERM.	643	-	-	-	-	-	-
LONG-TERM DEBT ISSUED.	16 115	100	3 750	24 200	14 400	14 125	-
LONG-TERM DEBT RETIRED	3 305	1 425	2 091	16 566	1 409	5 717	566
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	594	56	-	4 330	838	1 482	118

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Includes \$4,357 thousand revenue of the Galveston Wharves.

²Includes \$3,815 thousand expenditure of the Galveston Wharves.

³Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, as detailed at end of table (*).

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1964-65--Continued
(Dollar amounts in thousands)

Item	TEXAS--Con.						
	Houston	Laredo	Lubbock	Midland	Odessa	Pagadena	Port Arthur
POPULATION: 1960	938 219	60 678	128 691	62 625	80 338	58 737	66 676
DATE OF END OF FISCAL YEAR	12 31	6 30	9 30	9 30	9 30	9 30	9 30
GENERAL REVENUE	85 316	3 031	8 792	4 270	4 608	3 362	5 523
INTERGOVERNMENTAL REVENUE	5 265	672	1 451	130	3	226	592
FROM STATE GOVERNMENT	200	93	76	-	3	-	13
FROM FEDERAL GOVERNMENT	1 954	578	1 350	-	-	158	559
FROM LOCAL GOVERNMENTS	3 111	1	25	130	-	68	20
GENERAL REVENUE FROM OWN SOURCES	80 051	2 359	7 341	4 140	4 605	3 136	4 931
TAXES	60 937	1 347	5 749	2 392	3 004	2 257	3 214
PROPERTY	53 097	1 224	5 335	2 173	2 790	1 924	2 954
GENERAL SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	5 675	94	290	179	179	248	213
OTHER	2 165	29	124	40	35	85	47
CURRENT CHARGES	8 522	944	691	1 252	1 126	572	867
MISCELLANEOUS	10 592	68	901	496	475	307	850
GENERAL EXPENDITURE: ALL FUNCTIONS	89 102	3 486	11 201	7 720	3 671	2 941	6 084
CAPITAL OUTLAY	29 842	1 221	4 177	504	415	630	2 310
OTHER	59 260	2 265	7 074	3 505	3 256	2 311	3 774
EDUCATION	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	-	-
HIGHWAYS	13 563	581	1 839	477	305	792	872
OTHER THAN CAPITAL OUTLAY	3 804	524	461	373	135	241	380
PUBLIC WELFARE	21	89	97	-	1	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	6 743	-	-	46	-	-	-
OTHER THAN CAPITAL OUTLAY	6 467	-	-	46	-	-	-
HEALTH	2 747	86	235	54	41	16	87
POLICE PROTECTION	11 867	256	1 276	628	861	498	607
FIRE PROTECTION	10 076	380	1 120	538	874	59	549
SEWERAGE	11 015	748	1 011	356	194	83	1 429
OTHER THAN CAPITAL OUTLAY	3 329	110	192	122	183	83	369
SANITATION OTHER THAN SEWERAGE	4 112	188	722	437	609	321	420
PARKS AND RECREATION	3 789	533	832	282	70	114	159
HOUSING AND URBAN RENEWAL	-	-	728	-	-	-	785
OTHER THAN CAPITAL OUTLAY	-	-	155	-	-	-	167
LIBRARIES	1 454	22	83	-	-	76	82
FINANCIAL ADMINISTRATION	1 992	106	326	183	173	105	167
GENERAL CONTROL	1 752	112	309	264	173	51	140
GENERAL PUBLIC BUILDINGS	1 148	17	76	65	19	10	34
OTHER THAN CAPITAL OUTLAY	523	17	74	65	18	10	34
INTEREST ON GENERAL DEBT	6 313	160	756	191	142	428	303
ALL OTHER	12 510	208	1 791	488	209	388	450
WATER SUPPLY REVENUE	15 043	905	3 789	1 752	2 385	910	969
WATER SUPPLY EXPENDITURE	16 634	1 396	1 768	1 108	2 225	1 481	1 240
CURRENT OPERATION	6 142	380	409	500	1 519	518	591
CAPITAL OUTLAY	7 643	916	1 091	191	353	784	231
INTEREST ON DEBT	2 849	100	268	417	353	179	418
OTHER UTILITY REVENUE ¹	(G)622	-	(E)4 102	-	-	-	-
OTHER UTILITY EXPENDITURE	368	-	3 654	-	-	-	-
CURRENT OPERATION	365	-	1 568	-	-	-	-
CAPITAL OUTLAY	3	-	1 861	-	-	-	-
INTEREST ON DEBT	-	-	225	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES . . .	46 249	1 570	5 975	2 442	2 643	1 661	2 717
GROSS DEBT OUTSTANDING	288 686	7 454	43 107	16 464	13 220	18 601	20 502
LONG-TERM	288 686	7 359	40 301	16 464	13 220	18 601	15 856
FULL FAITH AND CREDIT	230 102	3 152	25 036	6 363	5 980	14 738	9 023
UTILITY DEBT ONLY	36 606	-	6 492	2 016	1 990	-	4 043
NONGUARANTEED	58 584	4 207	15 265	10 101	7 240	3 863	6 831
UTILITY DEBT ONLY	38 584	2 874	15 265	7 286	7 240	3 863	6 831
SHORT-TERM	-	95	2 806	-	-	-	4 646
LONG-TERM DEBT ISSUED	24 810	1 160	9 166	-	-	2 500	-
LONG-TERM DEBT RETIRED	17 701	308	3 839	643	496	352	418
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	2 741	11	61	31	22	-	41

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1964-65--Continued
(Dollar amounts in thousands)

Item	TEXAS--Con.					UTAH	
	San Angelo	San Antonio	Tyler	Waco	Wichita Falls	Ogden	Salt Lake City
POPULATION: 1960	58 815	587 718	51 230	97 808	101 724	70 197	189 454
DATE OF END OF FISCAL YEAR	9 30	7 31	9 30	9 30	9 30	12 31	6 30
GENERAL REVENUE.	3 117	29 912	3 011	6 091	8 885	3 893	15 817
INTERGOVERNMENTAL REVENUE	129	1 209	83	123	300	372	1 240
FROM STATE GOVERNMENT.	19	293	30	11	-	236	882
FROM FEDERAL GOVERNMENT.	-	706	-	5	-	84	358
FROM LOCAL GOVERNMENTS	110	210	53	107	300	52	-
GENERAL REVENUE FROM OWN SOURCES.	2 988	28 703	2 928	5 968	8 585	3 521	14 577
TAXES.	2 135	19 504	1 901	4 053	3 812	2 544	11 090
PROPERTY.	1 942	18 302	1 686	3 647	3 471	1 660	6 811
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	592	2 871
SELECTIVE SALES AND GROSS RECEIPTS	156	423	173	299	273	113	688
OTHER	37	779	42	107	68	179	710
CURRENT CHARGES.	440	3 987	813	1 469	4 076	684	1 639
MISCELLANEOUS.	413	5 212	214	446	697	293	1 858
GENERAL EXPENDITURE: ALL FUNCTIONS	3 037	36 807	2 764	6 676	10 333	3 999	21 423
CAPITAL OUTLAY.	792	12 075	318	1 742	3 639	645	9 836
OTHER	2 245	24 732	2 446	4 934	6 694	3 354	11 587
EDUCATION	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	-	-	-	-	-
HIGHWAYS.	574	7 483	345	737	1 370	461	1 571
OTHER THAN CAPITAL OUTLAY.	255	3 599	272	471	444	350	1 071
PUBLIC WELFARE.	84	243	55	16	-	-	-
CASH ASSISTANCE PAYMENTS	-	100	-	-	-	-	-
HOSPITALS	-	5	-	-	2 348	-	-
OTHER THAN CAPITAL OUTLAY.	-	5	-	-	2 247	-	-
HEALTH.	68	1 253	71	118	170	22	1 026
POLICE PROTECTION	769	5 081	481	796	1 021	566	2 236
FIRE PROTECTION	425	3 120	372	755	916	693	1 933
SEWERAGE.	187	5 352	105	635	1 099	361	4 925
OTHER THAN CAPITAL OUTLAY.	61	533	89	305	125	266	144
SANITATION OTHER THAN SEWERAGE.	11	2 337	361	483	787	363	552
PARKS AND RECREATION.	188	2 372	195	243	640	419	1 194
HOUSING AND URBAN RENEWAL	-	1 798	-	1 056	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	694	-	-	-	-	-
LIBRARIES	18	680	52	143	83	70	1 332
FINANCIAL ADMINISTRATION.	97	833	150	225	277	95	395
GENERAL CONTROL	90	961	55	189	166	224	430
GENERAL PUBLIC BUILDINGS.	31	296	78	42	491	110	2 209
OTHER THAN CAPITAL OUTLAY.	31	296	26	42	73	97	184
INTEREST ON GENERAL DEBT.	133	1 777	75	577	234	18	713
ALL OTHER	362	3 216	369	661	731	597	2 907
WATER SUPPLY REVENUE	1 456	7 415	1 325	1 613	1 670	911	3 231
WATER SUPPLY EXPENDITURE	1 346	8 247	1 248	1 303	1 687	1 549	4 302
CURRENT OPERATION	462	2 780	516	790	987	616	1 938
CAPITAL OUTLAY.	761	4 664	534	282	320	933	2 339
INTEREST ON DEBT.	123	803	198	231	380	-	25
OTHER UTILITY REVENUE ¹	(T) 111	(*) 56 086	-	-	-	-	-
OTHER UTILITY EXPENDITURE	171	43 384	-	-	-	-	-
CURRENT OPERATION	135	26 165	-	-	-	-	-
CAPITAL OUTLAY.	36	15 396	-	-	-	-	-
INTEREST ON DEBT.	-	1 823	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. . .	1 835	33 287	1 910	3 411	4 935	2 467	8 985
GROSS DEBT OUTSTANDING	8 686	138 287	11 048	24 068	19 880	4 125	21 248
LONG-TERM	8 686	135 116	11 048	22 410	19 880	4 125	20 874
FULL FAITH AND CREDIT.	2 876	51 457	3 328	17 195	14 140	-	20 569
UTILITY DEBT ONLY	-	-	853	497	5 786	-	500
NONGUARANTEED.	5 810	83 659	7 720	5 215	5 740	4 125	305
UTILITY DEBT ONLY	4 960	80 238	7 720	5 215	5 365	-	-
SHORT-TERM.	-	3 171	-	1 658	-	-	374
LONG-TERM DEBT ISSUED.	-	5 000	3 487	-	3 660	1 165	-
LONG-TERM DEBT RETIRED	504	7 017	478	753	951	138	1 612
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	-	916	33	-	41	-	87

Note. See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*)

Individual Governments

Table 5--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1964-65--Continued
(Dollar amounts in thousands)

Item	VIRGINIA						
	Alexandria	Hampton	Lynchburg	Newport News	Norfolk	Portsmouth	Richmond
POPULATION: 1960	91 023	89 258	54 790	113 662	304 869	114 773	219 958
DATE OF END OF FISCAL YEAR	6 30	6 30	6 30	12 31	12 31	6 30	6 30
GENERAL REVENUE.	24 891	16 608	11 825	23 724	62 992	18 915	55 498
INTERGOVERNMENTAL REVENUE	5 963	5 733	3 344	8 004	20 727	7 629	15 725
FROM STATE GOVERNMENT.	3 293	4 541	3 208	6 089	13 188	6 085	13 544
FROM FEDERAL GOVERNMENT.	2 451	1 150	121	1 915	7 539	1 531	2 052
FROM LOCAL GOVERNMENTS	219	42	15	-	-	13	129
GENERAL REVENUE FROM OWN SOURCES.	18 928	10 875	8 481	15 720	42 265	11 286	39 773
TAXES.	15 446	8 389	7 249	10 196	30 791	8 217	32 917
PROPERTY.	12 224	5 594	4 670	7 885	18 029	5 335	21 335
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	2 441	-	-
SELECTIVE SALES AND GROSS RECEIPTS.	1 046	1 627	1 205	777	6 012	1 655	5 357
OTHER.	2 176	1 168	1 374	1 534	4 309	1 227	6 225
CURRENT CHARGES.	2 557	1 340	582	3 685	7 396	2 550	4 944
MISCELLANEOUS.	930	1 146	650	1 839	4 078	519	1 912
GENERAL EXPENDITURE: ALL FUNCTIONS	27 122	18 025	12 276	24 986	64 685	20 838	58 782
CAPITAL OUTLAY.	7 854	4 045	2 733	6 222	12 649	3 129	7 704
OTHER	19 268	13 980	9 543	18 764	52 036	17 709	51 078
EDUCATION	12 261	10 588	6 065	12 889	24 078	9 024	19 468
OTHER THAN CAPITAL OUTLAY.	8 420	8 190	4 604	9 082	22 012	7 929	17 910
HIGHWAYS.	1 205	1 179	1 011	1 306	3 976	1 394	3 263
OTHER THAN CAPITAL OUTLAY.	706	718	471	1 259	1 733	577	1 623
PUBLIC WELFARE.	853	581	1 169	1 492	5 336	1 749	9 097
CASH ASSISTANCE PAYMENTS	178	387	622	973	3 191	1 254	5 664
HOSPITALS	132	-	-	165	1 276	-	-
OTHER THAN CAPITAL OUTLAY.	128	-	-	1	963	-	-
HEALTH.	467	319	175	239	831	250	835
POLICE PROTECTION	1 812	900	574	1 292	3 628	1 390	4 085
FIRE PROTECTION	1 512	367	556	855	2 717	985	2 937
SEWERAGE.	612	911	330	661	1 691	625	2 347
OTHER THAN CAPITAL OUTLAY.	429	140	166	241	562	366	768
SANITATION OTH ¹ THAN SEWERAGE	845	466	191	761	1 452	670	1 629
PARKS AND RECREATION.	920	228	298	295	1 954	491	1 769
HOUSING AND URBAN RENEWAL	2 594	173	270	2 234	4 704	962	2 052
OTHER THAN CAPITAL OUTLAY.	597	78	47	1 004	2 852	914	1 427
LIBRARIES	311	75	-	78	546	109	511
FINANCIAL ADMINISTRATION.	462	258	186	347	683	258	1 077
GENERAL CONTROL	778	378	217	562	1 322	425	1 672
GENERAL PUBLIC BUILDINGS.	232	166	386	286	3 469	291	2 416
OTHER THAN CAPITAL OUTLAY.	208	163	123	136	450	280	732
INTEREST ON GENERAL DEBT.	1 134	685	374	919	2 646	1 194	2 758
ALL OTHER	992	751	474	605	4 376	1 021	2 866
WATER SUPPLY REVENUE	-	-	1 225	2 820	5 409	1 889	2 941
WATER SUPPLY EXPENDITURE	-	-	1 422	2 220	2 646	1 336	1 845
CURRENT OPERATION	-	-	280	979	1 608	521	1 513
CAPITAL OUTLAY.	-	-	939	930	663	659	279
INTEREST ON DEBT.	-	-	203	311	375	156	53
OTHER UTILITY REVENUE ¹	-	-	-	-	-	-	(G) 10 027
OTHER UTILITY EXPENDITURE	-	-	-	-	-	-	8 002
CURRENT OPERATION	-	-	-	-	-	-	6 940
CAPITAL OUTLAY.	-	-	-	-	-	-	965
INTEREST ON DEBT.	-	-	-	-	-	-	97
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	13 397	9 255	6 444	13 322	34 515	11 304	34 333
GROSS DEBT OUTSTANDING	41 989	23 979	20 399	46 537	124 381	44 737	102 880
LONG-TERM	39 409	23 502	20 286	44 718	108 996	42 840	99 743
FULL FAITH AND CREDIT	32 760	23 502	19 150	39 406	75 958	27 050	71 604
UTILITY DEBT ONLY	-	-	7 008	12 763	15 365	4 400	7 366
NONGUARANTEED	6 649	-	1 136	5 312	33 038	15 790	28 139
UTILITY DEBT ONLY	2 580	477	113	1 819	15 385	1 897	3 137
SHORT-TERM.	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED.	8 675	3 200	22	11 000	13 155	2 000	7 000
LONG-TERM DEBT RETIRED	2 217	1 275	1 381	3 405	5 367	2 040	7 365
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	-	-	-	276	742	214	1 703

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1964-65--Continued

(Dollar amounts in thousands)

Item	VIRGINIA-- Con.	WASHINGTON			WEST VIRGINIA		
	Roanoke	Seattle	Spokane	Tacoma	Charles' ton	Huntington	Wheeling
POPULATION: 1960	97 110	557 087	181 608	147 979	85 796	83 627	53 400
DATE OF END OF FISCAL YEAR	12 31	12 31	12 31	12 31	6 30	6 30	6 30
GENERAL REVENUE.	22 032	68 009	14 501	19 902	7 123	5 990	4 991
INTERGOVERNMENTAL REVENUE	6 052	11 220	3 628	3 897	32	1 048	393
FROM STATE GOVERNMENT.	5 555	9 701	3 138	2 553	7	-	4
FROM FEDERAL GOVERNMENT.	497	103	480	1 290	-	1 043	386
FROM LOCAL GOVERNMENTS	-	1 416	10	54	25	5	3
GENERAL REVENUE FROM OWN SOURCES.	15 980	56 789	10 873	16 005	7 091	4 942	4 598
TAXES.	12 787	30 387	5 663	7 907	4 756	3 157	2 179
PROPERTY.	8 475	17 943	3 896	4 021	2 045	1 299	1 069
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	1 891	6 725	1 559	1 920	147	473	280
OTHER	2 421	5 719	208	1 966	2 564	1 385	830
CURRENT CHARGES.	2 329	14 932	3 258	3 625	2 105	1 562	2 269
MISCELLANEOUS.	864	11 470	1 952	4 473	230	223	150
GENERAL EXPENDITURE: ALL FUNCTIONS	21 292	70 564	13 575	17 908	8 327	6 320	4 414
CAPITAL OUTLAY.	4 109	20 211	2 325	4 888	2 373	2 245	537
OTHER	17 183	50 353	11 250	13 020	5 954	4 075	3 877
EDUCATION	8 269	504	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	8 171	504	-	-	-	-	-
HIGHWAYS.	1 104	13 014	3 021	3 133	832	309	499
OTHER THAN CAPITAL OUTLAY.	677	3 493	1 230	1 571	832	294	490
PUBLIC WELFARE.	2 331	-	-	-	-	-	-
CASH ASSISTANCE PAYMENTS	1 462	-	-	-	-	-	-
HOSPITALS	-	30	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	30	-	-	-	-	-
HEALTH.	319	2 869	303	342	165	93	46
POLICE PROTECTION	1 066	9 669	2 313	2 104	941	715	505
FIRE PROTECTION	951	7 416	2 079	2 585	878	971	570
SEWERAGE.	402	8 475	773	1 911	2 366	724	311
OTHER THAN CAPITAL OUTLAY.	194	7 718	585	695	414	495	226
SANITATION OTHER THAN SEWERAGE.	1 185	3 965	1 290	1 216	637	550	207
PARKS AND RECREATION.	968	11 511	1 182	551	407	68	1 423
HOUSING AND URBAN RENEWAL	226	946	-	667	71	1 812	147
OTHER THAN CAPITAL OUTLAY.	221	292	-	100	71	45	37
LIBRARIES	287	2 522	603	715	63	9	-
FINANCIAL ADMINISTRATION.	265	1 221	244	445	109	84	55
GENERAL CONTROL.	485	1 822	523	690	187	88	83
GENERAL PUBLIC BUILDINGS.	390	192	190	417	130	50	40
OTHER THAN CAPITAL OUTLAY.	304	148	190	417	104	48	40
INTEREST ON GENERAL DEBT.	441	1 788	185	937	721	184	255
ALL OTHER	2 603	4 620	869	2 195	820	663	273
WATER SUPPLY REVENUE	1 544	6 090	2 049	2 519	-	-	830
WATER SUPPLY EXPENDITURE	1 152	8 768	2 306	2 535	-	-	1 475
CURRENT OPERATION	496	4 019	2 186	1 568	-	-	514
CAPITAL OUTLAY.	523	3 800	87	851	-	-	772
INTEREST ON DEBT.	133	949	33	116	-	-	189
OTHER UTILITY REVENUE ¹	-	(*)52 039	-	(*)18 841	-	-	-
OTHER UTILITY EXPENDITURE.	-	53 837	-	20 704	-	-	-
CURRENT OPERATION	-	31 008	-	10 347	-	-	-
CAPITAL OUTLAY.	-	18 893	-	7 555	-	-	-
INTEREST ON DEBT.	-	3 936	-	2 802	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	11 918	54 622	9 315	16 510	3 343	2 594	2 619
GROSS DEBT OUTSTANDING	24 825	258 443	11 434	138 186	20 883	6 275	13 268
LONG-TERM.	23 584	251 714	10 934	135 360	19 183	4 789	12 768
FULL FAITH AND CREDIT.	18 237	47 486	6 914	15 546	5 073	1 130	466
UTILITY DEBT ONLY	4 090	-	-	4 600	-	-	-
NONGUARANTEED.	5 347	204 228	4 020	119 814	14 110	3 659	12 302
UTILITY DEBT ONLY	-	197 535	890	104 200	-	-	4 775
SHORT-TERM.	1 241	6 729	500	2 826	1 700	1 486	500
LONG-TERM DEBT ISSUED.	-	46 641	1 459	51 134	-	-	-
LONG-TERM DEBT RETIRED	1 929	9 100	1 247	3 731	411	174	200
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	674	5 066	920	1 247	160	186	189

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Individual Governments

Table 5.--FINANCIALS OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1964-65--Continued
(Dollar amounts in thousands)

Item	WISCONSIN						
	Green Bay	Kenosha	Madison	Milwaukee	Racine	Wauwatosa	West Allis
POPULATION: 1960	62 888	67 899	126 706	741 324	89 144	56 923	68 157
DATE OF END OF FISCAL YEAR	12 31	12 31	12 31	12 31	12 31	12 31	12 31
GENERAL REVENUE.	14 177	16 518	36 661	112 521	11 031	12 546	19 068
INTERGOVERNMENTAL REVENUE	15 227	15 783	19 637	42 943	14 114	13 953	13 813
FROM STATE GOVERNMENT	14 358	15 214	18 164	40 422	14 110	13 850	13 639
FROM FEDERAL GOVERNMENT	-	129	807	1 991	-	-	-
FROM LOCAL GOVERNMENTS	869	440	666	530	4	103	174
GENERAL REVENUE FROM OWN SOURCES.	8 950	10 735	27 024	69 578	6 917	8 593	15 255
TAXES.	7 603	9 525	19 952	50 077	5 036	7 322	13 150
PROPERTY.	7 514	9 388	19 611	48 176	4 876	7 239	12 990
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS.	-	-	-	-	-	-	-
OTHER.	89	137	341	1 881	160	83	160
CURRENT CHARGES.	941	539	3 986	7 088	795	612	495
MISCELLANEOUS.	406	671	3 086	12 433	1 086	659	1 610
GENERAL EXPENDITURE: ALL FUNCTIONS	14 556	21 210	39 519	111 261	11 474	11 365	19 708
CAPITAL OUTLAY.	3 216	7 726	9 358	29 511	3 350	866	4 363
OTHER	11 340	13 484	30 161	81 750	8 124	10 499	15 345
EDUCATION	7 882	11 805	17 870	9 700	1 903	5 772	9 796
OTHER THAN CAPITAL OUTLAY.	5 766	7 610	15 491	9 700	658	5 772	7 370
HIGHWAYS.	1 049	1 854	3 241	18 150	1 538	813	1 350
OTHER THAN CAPITAL OUTLAY.	596	540	1 468	6 735	451	322	717
PUBLIC WELFARE.	122	-	524	10	3	-	-
CASH ASSISTANCE PAYMENTS	-	-	16	-	-	-	-
HOSPITALS	-	-	373	620	-	-	-
OTHER THAN CAPITAL OUTLAY.	-	-	140	598	-	-	-
HEALTH.	166	167	495	3 253	188	108	274
POLICE PROTECTION	842	1 084	1 868	15 729	1 284	792	1 095
FIRE PROTECTION	962	1 331	2 037	9 498	1 283	851	1 037
SEWERAGE.	393	1 586	3 122	10 028	462	354	1 900
OTHER THAN CAPITAL OUTLAY.	101	197	1 414	3 811	165	214	908
SANITATION OTHER THAN SEWERAGE.	524	568	956	9 349	537	579	730*
PARKS AND RECREATION.	844	704	1 690	4 779	1 057	308	349
HOUSING AND URBAN RENEWAL	-	-	480	8 903	-	-	51
OTHER THAN CAPITAL OUTLAY.	-	-	190	2 146	-	-	51
LIBRARIES	238	341	1 399	3 108	353	134	322
FINANCIAL ADMINISTRATION.	155	225	346	2 668	162	166	191
GENERAL CONTROL	179	119	426	1 888	197	190	178
GENERAL PUBLIC BUILDINGS.	95	20	145	1 136	241	84	48
OTHER THAN CAPITAL OUTLAY.	94	20	143	994	72	80	48
INTEREST ON GENERAL DEBT.	414	576	1 323	4 322	622	401	910
ALL OTHER.	691	830	3 224	8 120	1 644	813	1 477
WATER SUPPLY REVENUE	893	922	1 188	12 127	1 256	826	960
WATER SUPPLY EXPENDITURE	980	4 040	1 743	8 925	969	3 098	1 210
CURRENT OPERATION	309	680	723	4 015	788	637	947
CAPITAL OUTLAY.	502	3 287	823	3 398	66	2 271	178
INTEREST ON DEBT.	169	73	197	1 512	115	190	85
OTHER UTILITY REVENUE.	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE.	-	-	-	-	-	-	-
CURRENT OPERATION	-	-	-	-	-	-	-
CAPITAL OUTLAY.	-	-	-	-	-	-	-
INTEREST ON DEBT.	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES. .	8 951	10 893	20 472	61 801	5 839	7 919	11 127
GROSS DEBT OUTSTANDING	22 188	29 260	60 091	216 413	23 942	20 457	31 540
LONG-TERM.	21 876	24 765	57 591	207 678	23 942	20 457	31 540
FULL FAITH AND CREDIT.	14 371	21 245	49 359	129 498	20 437	14 622	31 540
UTILITY DEBT ONLY.	-	-	13	-	-	57	2 465
NONGUARANTEED.	7 505	3 520	8 232	78 180	3 505	5 835	-
UTILITY DEBT ONLY.	5 745	3 520	2 550	49 815	3 130	5 835	15
SHORT-TERM.	312	4 495	2 500	8 735	-	-	-
LONG-TERM DEBT ISSUED.	875	5 465	8 303	28 210	1 700	1 725	3 555
LONG-TERM DEBT RETIRED.	1 165	1 710	4 646	14 219	1 958	1 112	2 057
EXHIBIT: CITY CONTRIBUTIONS TO ORGN RETIREMENT SYSTEMS	157	204	214	5 656	174	77	104

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

*Unsegregable amounts received from the State in lieu of property taxes are included in "property taxes" rather than in "intergovernmental revenue."

Individual Governments

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Supplementary detail on "Other Utilities"

For certain municipalities, in the foregoing table, combined amounts are reported for "Other Utilities," as indicated by an asterisk (*). The distribution of such combined amounts, by type of utility, is indicated below (amounts in thousands of dollars):

City and type of utility	Utility revenue	Utility expenditure				City and type of utility	Utility revenue	Utility expenditure			
		Total	Current operation	Capital outlay	Interest on debt			Total	Current operation	Capital outlay	Interest on debt
Huntsville, Alabama:						Cleveland, Ohio:					
Electric power system.....	9,445	9,174	6,035	3,033	106	Electric power system.....	7,446	6,835	5,451	781	603
Gas supply system.....	2,946	2,839	2,100	619	120	Transit system.....	27,146	25,455	22,789	1,851	815
Palo Alto, California:						Hamilton, Ohio:					
Electric power system.....	5,004	2,623	1,911	674	38	Electric power system.....	3,678	4,119	1,981	1,903	235
Gas supply system.....	2,393	2,138	1,938	195	5	Gas supply system.....	3,204	3,206	2,952	254	-
Colorado Springs, Colorado:						Knoxville, Tennessee:					
Electric power system.....	8,370	6,353	3,692	1,811	850	Electric power system.....	17,288	16,626	11,522	4,801	303
Gas supply system.....	6,147	6,142	5,092	1,050	-	Gas supply system.....	3,152	3,218	2,573	639	6
St. Petersburg, Florida:						Memphis, Tennessee:					
Gas supply system.....	1,576	1,540	1,083	321	136	Electric power system.....	42,529	37,551	19,260	5,970	12,321
Transit system.....	1,130	1,400	1,167	233	-	Gas supply system.....	29,143	26,285	22,945	3,340	-
Albany, Georgia:						Transit systems.....	5,852	6,630	4,963	1,536	131
Electric power system.....	3,492	2,368	2,031	334	3	San Antonio, Texas:					
Gas supply system.....	1,755	1,340	1,192	97	51	Electric power system.....	51,066	39,135	22,364	15,062	1,709
Monroe, Louisiana:						Transit system.....	5,020	4,249	3,801	334	114
Electric power system.....	3,947	5,388	968	3,626	794	Seattle, Washington:					
Transit system.....	211	283	283	-	-	Electric power system.....	42,835	44,907	22,189	18,782	3,936
Springfield, Missouri:						Transit system.....	9,204	8,930	8,819	111	-
Electric power system.....	6,830	5,437	3,102	1,641	694	Tacoma, Washington:					
Gas supply system.....	4,615	4,043	3,386	657	-	Electric power system.....	17,461	18,780	8,775	7,203	2,802
Transit system.....	444	654	541	113	-	Transit system.....	1,380	1,924	1,572	352	-

Table 6.—FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1964-65
(Thousands of dollars)

Item	43-city total	Group I.—CITIES HAVING MORE THAN 1,000,000 INHABITANTS IN 1960						Group II.—CITIES HAVING 500,000 TO 1,000,000 INHABITANTS IN 1960					Individual Large Cities
		Total	New York	Chicago	Los Angeles	Philadelphia	Detroit	Total	Baltimore	Houston	Cleveland	Washington, D.C.	
Revenue, total.....	10,092,541	5,981,648	4,223,354	508,179	560,784	342,607	346,724	2,704,092	316,367	103,942	152,958	1,384,270	
General revenue.....	8,287,182	4,911,053	3,573,810	415,217	332,712	312,531	276,783	2,221,669	284,786	85,316	98,744	359,246	
Intergovernmental revenue.....	2,004,193	1,148,381	934,783	53,452	47,426	40,148	72,572	604,918	127,600	5,265	17,929	94,857	
From State government.....	1,590,350	1,030,051	886,530	38,302	37,195	25,511	42,513	406,031	116,931	200	13,174	-	
Public welfare.....	555,066	398,587	387,107	-	-	2,063	9,417	128,550	39,963	-	-	-	
Education.....	416,533	316,964	316,940	-	-	24	-	51,806	24,121	-	-	-	
Highways.....	202,822	103,043	31,416	35,479	18,421	6,027	11,700	62,961	25,189	-	4,923	-	
Other specific purposes.....	186,325	121,855	82,003	2,823	17,035	15,732	4,262	49,543	12,241	200	417	-	
General support.....	229,604	89,602	69,064	-	1,739	1,665	17,134	113,171	15,417	-	7,834	-	
From Federal Government.....	302,678	88,537	44,851	12,994	4,180	13,578	12,934	169,738	8,427	1,954	3,821	94,433	
From local governments.....	111,165	29,793	3,402	2,156	6,051	1,059	17,125	29,149	2,242	3,111	934	424	
General revenue from own sources.....	6,282,989	3,762,672	2,639,027	361,765	285,286	272,383	204,211	1,616,751	157,186	80,051	80,815	264,389	
Taxes.....	4,984,243	3,099,688	2,225,120	298,194	205,065	210,881	160,428	1,253,819	134,677	60,937	55,139	231,582	
Property.....	3,180,325	1,836,112	1,322,036	189,370	113,897	97,937	112,872	896,001	119,574	53,097	52,591	78,700	
General sales and gross receipts.....	895,624	774,755	693,14	28,500	52,541	-	-	78,356	-	-	40,169	44,784	
Selective sales and gross receipts.....	365,884	214,203	166,816	38,749	7,206	1,432	-	101,482	8,067	5,675	344	-	
Public utilities.....	155,003	72,380	33,764	36,649	1,967	-	-	47,843	7,642	5,670	-	6,965	
Tobacco products.....	57,723	45,148	40,986	-	4,162	-	-	8,047	208	-	-	3,742	
Other.....	153,158	96,675	92,066	2,100	1,077	1,432	-	45,592	217	5	344	34,077	
Income taxes.....	274,906	129,963	-	-	-	85,967	43,996	98,630	-	-	-	48,215	
Motor vehicle licenses.....	48,215	26,714	3,659	22,878	8	25	144	14,694	12	40	31	7,649	
Miscellaneous licenses.....	183,657	98,519	22,789	18,697	31,413	22,204	3,416	50,224	4,954	2,125	1,314	5,030	
Other.....	35,632	19,422	216,106	-	-	23,316	-	14,432	2,070	-	5859	7,035	
Charges and miscellaneous general revenue.....	1,298,746	662,984	413,907	63,571	80,221	61,502	43,783	362,932	22,509	19,114	25,676	32,807	
Current charges.....	797,696	439,274	303,489	35,241	41,555	32,175	26,814	204,669	16,210	8,522	15,078	23,217	
Education.....	84,489	38,421	38,421	-	-	-	-	24,375	4,020	-	-	3,250	
School lunch sales.....	25,121	10,466	10,466	-	-	-	-	7,555	3,006	-	-	2,441	
Institutions of higher education.....	54,294	27,943	27,943	-	-	-	-	14,561	672	-	-	271	
Other.....	5,074	12	12	-	-	-	-	2,259	342	-	-	538	
Highways.....	70,693	58,026	47,556	3,286	6,695	49	440	5,604	264	-	1,021	1,260	
Hospitals.....	56,332	26,810	23,059	33	11	1,539	2,168	21,910	2,034	955	3	3,720	
Sewerage.....	110,270	40,389	17,268	81	741	15,153	7,146	43,723	909	3,550	6,234	7,403	
Sanitation other than sewerage.....	24,325	6,681	5,082	-	473	287	839	4,019	89	105	84	-	
Parks and recreation.....	50,628	16,258	5,677	-	5,808	650	4,123	17,690	1,845	840	1,915	962	
Housing and urban renewal.....	137,429	118,271	111,887	309	329	800	4,946	11,919	277	-	356	1,411	
Airports.....	84,911	37,926	-	19,472	13,470	4,213	771	25,029	1,702	1,946	2,920	-	
Water transport and terminals.....	38,036	23,936	13,300	-	9,324	1,312	-	2,152	673	-	309	-	
Parking facilities.....	47,294	22,916	11,959	6,637	1,084	1,283	1,953	15,049	1,676	805	440	919	
Other commercial activities.....	19,745	5,367	5,166	-	-	-	-	201	13,390	1,283	1,084	408	
Other.....	73,544	44,273	24,114	5,423	3,620	6,889	4,227	19,809	1,438	321	712	3,884	

See footnotes at end of table.

Table 6.-FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1964-65-Continued

(Thousands of dollars)

Item	43-city total	Group I.--CITIES HAVING MORE THAN 1,000,000 INHABITANTS IN 1960--Continued						Group II.--CITIES HAVING 500,000 TO 1,000,000 INHABITANTS IN 1960--Continued				
		Total	New York	Chicago	Los Angeles	Phila- delphia	Detroit	Total	Baltimore	Houston	Cleveland	Washington, D.C.
General revenue--Continued												
Miscellaneous general revenue.....	501,050	223,710	110,418	28,330	38,666	29,327	16,969	158,263	6,299	10,592	10,598	9,590
Special assessments.....	81,524	23,838	7,711	3,953	10,561	63	1,550	32,307	1,061	2,518	1,096	313
Sale of property.....	75,264	36,861	14,790	8,759	4,692	5,092	3,528	24,794	1,632	862	2,172	3,029
Interest earnings.....	151,145	77,292	54,149	5,742	7,002	4,506	5,893	42,847	1,657	2,682	5,510	581
Fines and forfeits.....	117,027	50,120	18,679	9,272	13,349	3,772	5,048	38,889	1,622	4,228	1,800	4,467
Other and unallocable.....	76,090	35,599	15,089	604	3,062	15,894	950	19,426	327	302	20	1,200
Utility revenue (see table 5).....	1,300,501	713,907	387,252	56,072	196,917	19,566	54,100	364,870	13,122	15,665	53,184	7,809
Employee-retirement revenue ⁴	494,663	356,688	262,292	36,890	31,155	10,510	15,841	107,358	18,459	2,961	1,030	7,020
Expenditure, total.....	510,071,806	5,909,734	4,194,318	488,545	539,480	375,079	312,312	2,720,135	298,658	107,984	157,838	5409,643
General expenditure.....	8,055,469	4,622,824	3,358,852	401,029	295,855	328,180	238,908	2,241,830	268,372	89,102	104,940	370,353
By character and object:												
Current operation.....	5,554,501	3,279,402	2,387,118	279,065	217,093	216,045	180,081	1,489,304	189,976	52,943	66,828	272,189
Capital outlay.....	1,626,477	827,384	549,843	88,022	66,704	84,678	38,137	498,761	36,866	29,842	31,411	80,188
Construction.....	1,254,434	652,585	449,593	66,393	48,056	57,816	30,727	364,882	27,758	23,465	18,959	64,338
Land and existing structures.....	284,253	135,788	77,846	19,363	11,671	22,364	4,544	106,934	6,842	4,113	11,249	12,084
Equipment.....	87,790	39,011	22,404	2,266	6,977	4,498	2,866	26,945	2,266	2,264	1,203	3,766
Assistance and subsidies.....	434,085	293,567	288,681	-	-	-	4,886	113,577	32,020	-	-	13,017
Interest on general debt.....	321,176	194,818	129,251	24,497	8,207	22,099	10,764	77,431	8,586	6,313	4,589	4,959
Intergovernmental expenditure.....	119,230	27,653	3,959	9,445	3,851	5,358	5,040	62,757	924	4	2,112	-
By function:												
Education.....	1,415,231	895,368	894,798	-	-	-	570	321,932	84,921	-	21	82,823
Other than capital outlay.....	1,189,096	750,396	749,826	-	-	-	570	267,117	72,506	-	21	69,559
Local schools.....	1,259,842	800,248	799,678	-	-	-	570	285,245	83,858	-	21	80,890
City-operated schools only.....	1,225,491	798,542	798,542	-	-	-	-	254,803	83,802	-	-	80,105
Institutions of higher education.....	155,389	95,120	95,120	-	-	-	-	36,687	1,063	-	-	1,933
Highways.....	618,214	288,293	160,393	54,938	33,897	19,850	19,215	218,085	16,997	13,563	13,561	47,716
Other than capital outlay.....	280,215	143,636	75,422	25,857	17,875	13,791	10,691	84,192	9,455	3,804	7,549	10,848
Public welfare.....	744,877	510,030	466,388	10,264	163	11,072	22,143	191,112	43,450	21	2,110	33,401
Categorical cash assistance.....	379,577	255,085	255,085	-	-	-	-	102,411	27,282	-	-	12,410
Other cash assistance.....	54,508	38,482	33,596	-	-	-	4,886	11,166	4,738	-	-	607
Vendor payments.....	91,751	51,521	38,628	-	-	150	12,743	33,857	3,274	-	10	6,196
Welfare institutions.....	15,160	9,485	7,290	-	-	2,175	20	5,670	154	-	-	5,058
Other public welfare.....	203,881	155,457	131,789	10,264	163	8,747	4,494	38,008	8,002	21	2,100	9,130

See footnotes at end of table.

Individual Large Cities

Table 6.—FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1964-65—Continued

(Thousands of dollars)

Item	43-city total	Group I.—CITIES HAVING MORE THAN 1,000,000 INHABITANTS IN 1960—Continued						Group II.—CITIES HAVING 500,000 TO 1,000,000 INHABITANTS IN 1960—Continued					Individual Large Cities
		Total	New York	Chicago	Los Angeles	Philadelphia	Detroit	Total	Baltimore	Houston	Cleveland	Washington, D.C.	
General expenditure—Continued													
By function—Continued													
Hospitals.....	574,695	387,656	337,839	9,546	3,152	18,817	18,302	147,716	14,185	6,743	-	47,249	
Other than capital outlay....	540,382	372,075	324,474	8,995	3,120	18,022	17,464	134,579	12,268	6,467	-	43,048	
Own hospitals.....	474,774	323,172	275,791	9,546	3,152	16,381	18,302	122,972	11,939	6,743	-	26,026	
Other hospitals.....	99,921	64,484	62,048	-	-	2,436	-	24,744	2,246	-	-	21,223	
Health.....	138,656	81,332	62,303	7,827	374	6,103	4,725	42,271	4,207	2,747	2,372	9,562	
Police protection.....	872,717	507,347	268,652	92,137	64,049	44,598	37,911	234,737	25,152	11,867	17,048	27,404	
Fire protection.....	498,659	237,595	127,532	35,844	37,743	20,133	16,343	158,822	15,558	10,076	10,486	13,758	
Sewerage.....	344,615	128,280	59,532	9,370	19,426	24,116	15,836	121,561	4,769	11,015	7,650	18,125	
Other than capital outlay....	114,386	35,946	15,374	7,472	4,831	3,778	4,491	46,389	2,545	3,329	3,243	5,610	
Sanitation other than sewerage.....	338,724	199,385	112,678	31,549	19,541	18,956	16,661	87,019	6,174	4,112	8,624	8,945	
Parks and recreation.....	366,952	145,237	78,829	5,274	26,026	16,730	18,378	130,701	7,150	3,789	9,962	12,590	
Other than capital outlay....	241,545	97,877	46,950	5,127	16,762	14,192	14,846	86,159	6,404	2,935	6,012	11,757	
Housing and urban renewal.....	467,160	321,758	256,303	19,651	8,215	24,403	13,186	107,159	7,852	-	12,202	9,365	
Other than capital outlay....	160,981	118,914	104,268	3,785	1,036	4,830	4,995	30,788	2,169	-	933	2,863	
City housing projects.....	227,652	211,632	207,135	-	-	-	4,497	10,259	-	-	-	-	
Current operation.....	108,683	97,838	93,568	-	-	-	4,270	5,467	-	-	-	-	
Capital outlay.....	118,969	113,794	113,567	-	-	-	227	4,792	-	-	-	-	
Urban renewal projects.....	235,007	110,069	49,168	19,651	8,215	24,403	8,632	94,730	7,852	-	12,202	9,365	
Current operation.....	47,797	21,019	10,700	3,785	1,036	4,830	668	23,151	2,169	-	933	2,863	
Capital outlay.....	187,210	89,050	38,468	15,866	7,179	19,573	7,964	71,579	5,683	-	11,269	6,502	
Other.....	4,501	57	-	-	-	-	57	2,170	-	-	-	-	
Libraries.....	123,956	66,282	38,494	7,519	8,040	6,462	5,767	36,073	3,799	1,454	-	6,774	
Financial administration.....	120,176	60,911	34,722	6,000	6,350	8,465	5,374	38,188	3,136	1,992	737	5,677	
General control.....	202,716	116,232	73,208	12,981	7,092	18,184	4,767	61,239	5,066	1,752	3,201	10,515	
Courts.....	103,553	65,184	43,642	7,919	-	11,450	2,173	30,162	2,333	702	1,439	6,712	
Other.....	99,163	51,048	29,566	5,062	7,092	6,734	2,594	31,077	2,733	1,050	1,762	3,803	
General public buildings.....	143,961	90,674	24,035	37,683	6,704	18,528	3,724	37,106	2,084	1,148	735	4,139	
Other than capital outlay....	72,734	42,675	22,790	4,860	5,659	5,664	3,702	21,605	1,648	523	619	3,719	
Interest on general debt.....	321,176	194,818	129,251	24,497	8,207	22,099	10,764	77,431	8,586	6,313	4,589	4,959	
All other.....	762,984	391,626	233,895	35,949	46,876	49,664	25,242	230,678	15,286	12,510	11,642	27,351	
Airports.....	105,969	21,709	-	10,041	8,097	3,010	561	41,301	3,483	6,750	2,968	-	
Other than capital outlay....	37,454	15,468	-	7,878	5,324	1,705	561	11,219	1,182	576	1,435	-	
Water transport and terminals.....	49,985	25,548	11,699	-	12,754	1,095	-	3,544	108	-	2,417	-	
Other than capital outlay....	15,918	8,427	2,410	-	5,210	807	-	801	35	-	165	-	
Correction.....	117,272	77,692	56,045	3,861	2,361	13,550	1,875	32,845	2,514	147	1,351	15,418	
Parking facilities.....	22,506	12,368	2,600	3,326	1,750	2,490	2,202	6,532	1,106	34	640	311	
Other commercial activities.....	38,603	25,453	15,255	1,123	-	8,312	763	12,070	1,333	-	488	466	
Other and unallocable.....	428,649	228,856	148,296	17,598	21,914	21,207	19,841	134,386	6,742	5,579	3,778	11,156	
Utility expenditure (see table 5).....	1,495,813	926,526	597,751	53,441	199,383	27,371	48,580	359,346	16,027	17,002	49,044	11,095	
Employee-retirement expenditure ⁶	510,927	360,384	237,715	34,075	44,242	19,528	24,824	109,362	14,259	1,880	3,854	18,598	
Exhibit: Total expenditure for personal services.....	4,921,177	2,997,681	2,108,921	265,018	288,935	168,027	166,780	1,272,298	151,967	46,249	81,762	209,455	

See footnotes at end of table.

Table 6.-FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1964-65-Continued

(Thousands of dollars)

Item	43-city total	Group I.--CITIES HAVING MORE THAN 1,000,000 INHABITANTS IN 1960--Continued						Group II.--CITIES HAVING 500,000 TO 1,000,000 INHABITANTS IN 1960--Continued					Individual Large Cities
		Total	New York	Chicago	Los Angeles	Philadelphia	Detroit	Total	Baltimore	Houston	Cleveland	Washington, D.C.	
Gross debt outstanding (see table 5).....	16,969,463	10,687,822	7,459,154	964,512	874,823	873,750	515,583	3,622,045	419,092	288,686	285,113	212,909	
Net long-term debt outstanding.....	13,812,983	8,480,273	5,694,063	747,107	823,888	743,667	471,548	3,140,882	410,885	268,103	263,224	133,206	
Long-term debt, by purpose:													
General debt.....	9,965,351	5,908,434	3,968,356	643,109	262,348	692,624	341,997	2,488,029	309,511	213,496	187,285	112,135	
Education.....	1,205,757	739,144	739,144	-	-	-	-	286,281	134,533	-	-	-	
Highways.....	1,577,159	978,315	609,694	217,543	892	102,898	47,288	387,185	4,411	63,168	30,498	38,358	
Sewerage.....	1,438,391	668,098	245,802	46,671	79,360	184,135	112,130	383,259	53,940	53,947	37,204	32,148	
Housing and urban renewal.....	1,894,785	1,569,689	1,449,629	23,925	-	28,917	67,218	214,770	34,100	-	38,951	1,155	
Other and unallocable.....	3,849,259	1,953,188	924,087	354,970	182,096	376,674	115,361	1,218,534	82,527	96,381	80,632	40,474	
Utility debt.....	5,356,760	3,572,225	2,594,791	163,261	572,475	103,918	137,780	868,747	109,581	75,190	97,828	21,071	
Water supply systems.....	2,418,429	1,244,581	703,685	163,261	147,072	103,918	126,645	589,726	109,581	75,189	56,365	21,071	
Other utilities.....	2,938,331	2,327,644	1,891,106	-	425,403	-	11,135	279,021	-	1	41,463	-	
Long-term debt issued....	1,499,593	887,357	630,495	20,492	100,845	61,657	73,868	355,339	44,700	24,810	22,600	10,700	
Full faith and credit.....	1,030,599	637,984	530,090	2,537	15,000	61,657	28,700	226,864	44,700	14,810	11,000	9,450	
General.....	857,798	511,028	411,340	2,491	15,000	55,897	26,300	203,374	31,550	14,810	11,000	9,450	
Utility.....	172,801	126,956	118,750	46	-	5,760	2,400	23,490	13,150	-	-	-	
Nonguaranteed.....	468,994	249,373	100,405	17,955	85,845	-	45,168	128,475	-	10,000	11,600	1,250	
General.....	257,449	120,447	100,405	2,874	11,000	-	6,168	61,525	-	10,000	6,600	-	
Utility.....	211,545	128,926	-	15,081	74,845	-	39,000	66,950	-	-	5,000	1,250	
Long-term debt retired.....	902,099	563,945	406,902	38,114	50,111	36,657	32,161	196,326	19,474	17,701	22,180	1,431	
General.....	674,526	407,577	300,957	31,900	14,797	31,939	27,984	161,390	15,910	15,643	18,050	962	
Utility.....	227,573	156,368	105,945	6,214	35,314	4,718	4,177	34,936	3,564	2,058	4,130	469	
Cash and security holdings at end of fiscal year.....	71,744,555	7,780,969	5,936,215	647,783	606,567	183,791	406,613	72,646,688	314,362	128,199	129,016	7149,656	
Employee retirement.....	6,758,081	5,271,590	4,171,250	416,309	369,255	69,888	244,888	1,195,812	237,942	28,722	5,889	51,119	
Other than employee retirement.....	74,986,474	2,509,379	1,764,965	231,474	237,312	113,903	161,725	71,450,876	76,420	99,477	123,127	798,537	
By purpose:													
Offsets to debt.....	1,509,128	1,000,386	869,084	59,263	10,935	52,875	8,229	215,894	8,207	20,583	21,889	-	
Bond funds.....	936,686	186,372	74,385	53,828	30,317	1,563	26,279	453,690	25,180	48,365	45,198	125	
Other.....	72,540,660	1,322,621	821,496	118,383	196,060	59,465	127,217	781,292	43,033	30,529	56,040	798,412	
By type:													
Cash and deposits.....	1,323,206	454,401	299,033	64,159	54,539	26,469	10,201	610,242	20,614	21,773	3,663	19,069	
Securities.....	3,599,730	2,054,978	1,465,932	167,315	182,773	87,434	151,524	777,096	55,806	77,704	119,464	15,930	
Federal.....	2,536,689	1,163,609	629,052	131,561	182,579	69,061	151,356	657,304	53,946	77,070	112,749	3,570	
State and local government.....	593,921	526,433	478,518	57	11,954	150	56,556	1,849	438	6,715	-	-	
Other (nongovernmental).....	469,120	364,936	358,362	-	137	6,419	18	63,236	11	196	-	12,360	

See footnotes at end of table.

Table 6.—FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1964-65—Continued
(Thousands of dollars)

Item	Group II.—CITIES HAVING 500,000 TO 1,000,000 INHABITANTS IN 1960—Continued												
	St. Louis	San Francisco	Milwaukee	Boston	Dallas	New Orleans	Pittsburgh	San Antonio	San Diego	Seattle	Buffalo	Cincinnati	Honolulu
Revenue, total.....	112,105	307,074	134,102	303,732	99,852	83,101	78,667	93,885	77,320	131,905	113,670	124,366	86,776
General revenue.....	100,317	237,777	112,521	276,362	66,633	74,728	68,653	29,912	61,215	68,009	109,328	109,156	78,966
Intergovernmental revenue.....	5,865	69,582	42,943	105,875	1,588	15,177	15,511	1,209	10,574	11,220	40,578	22,296	16,849
From State government.....	5,404	66,691	40,422	78,435	61	11,122	4,623	293	8,762	9,701	27,735	8,333	13,594
Public welfare.....	-	43,705	-	44,882	-	-	-	-	-	-	-	-	-
Education.....	-	-	-	5,753	-	1,003	-	-	-	-	20,483	446	-
Highways.....	3,071	8,444	4,094	2,232	18	1,833	1,128	293	4,351	4,370	69	2,946	-
Other specific purposes.....	953	13,352	298	6,860	593	1,072	2,863	-	4,058	1,644	3,078	355	1,559
General support.....	1,380	1,190	36,030	18,708	-	7,214	632	-	353	3,687	4,105	4,586	12,035
From Federal Government.....	325	2,669	1,991	25,677	-	3,561	9,438	706	1,048	103	1,758	10,572	3,255
From local governments.....	136	222	530	1,763	977	494	1,450	210	764	1,416	11,085	3,391	-
General revenue from own sources.....	94,452	168,195	69,578	170,487	65,045	59,551	53,142	28,703	50,641	56,789	68,750	86,860	62,117
Taxes.....	75,890	130,874	50,057	149,216	48,375	38,921	49,535	19,504	30,671	30,387	56,532	43,681	47,841
Property.....	31,472	107,533	48,176	146,317	41,730	20,314	30,611	18,302	18,263	17,943	52,678	22,808	35,892
General sales and gross receipts.....	-	18,964	-	-	-	10,459	-	-	8,764	-	-	-	-
Selective sales and gross receipts.....	10,583	1,986	-	-	5,513	4,142	2,007	423	2,196	6,725	2,921	329	5,787
Public utilities.....	6,918	509	-	-	5,513	2,446	-	423	1,265	6,271	2,854	197	1,170
Tobacco products.....	3,411	-	-	-	-	-	-	-	686	-	-	-	-
Other.....	254	1,477	-	-	-	1,696	2,007	-	245	454	67	132	4,617
Income taxes.....	24,145	-	-	-	-	-	9,817	-	-	-	-	16,453	-
Motor vehicle licenses.....	1,415	38	3	19	-	330	-	-	32	24	18	286	4,797
Miscellaneous licenses.....	8,275	2,303	1,878	2,838	1,132	3,676	6,101	779	1,416	5,695	627	716	1,365
Other.....	-	50	-	42	-	-	999	-	-	-	288	33,089	-
Charges and miscellaneous general revenue.....	18,562	37,321	19,521	21,271	16,670	20,630	3,607	9,199	19,970	26,402	12,218	43,179	14,276
Current charges.....	12,361	20,494	7,088	-	13,483	6,039	14,069	1,372	3,987	8,330	14,932	9,074	27,196
Education.....	-	-	-	2,060	-	76	-	-	-	-	1,351	13,618	-
School lunch sales.....	-	-	-	1,173	-	34	-	-	-	-	901	-	-
Institutions of higher education.....	-	-	-	-	-	-	-	-	-	-	-	13,618	-
Other.....	-	-	-	887	-	42	-	-	-	-	450	-	-
Highways.....	1,972	57	332	116	96	35	16	21	106	14	66	59	169
Hospitals.....	3,853	3,183	273	3,022	-	-	-	-	-	-	-	4,709	158
Sewerage.....	-	4	69	2,914	513	14	1	1,771	4,719	8,299	1,155	6,052	116
Sanitation other than sewerage.....	81	-	97	20	5	-	-	3	-	2,768	63	17	687
Parks and recreation.....	1,527	2,525	606	133	977	1,028	46	588	1,642	1,412	499	462	683
Housing and urban renewal.....	-	535	2,176	1,304	-	-	695	120	-	-	4,772	69	204
Airports.....	2,484	9,675	-	-	3,132	2,020	-	848	171	-	-	-	131
Water transport and terminals.....	160	-	998	-	-	-	12	-	-	-	-	-	-
Parking facilities.....	695	1,879	878	2,109	280	298	356	252	420	1,123	675	1,512	732
Other commercial activities.....	140	36	11	370	563	8,858	65	108	195	7	216	46	-
Other.....	1,449	2,600	1,648	1,435	473	1,740	181	276	1,077	1,309	277	521	468

See footnotes at end of table.

Individual Large Cities

Table 6.-FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1964-65-Continued

(Thousands of dollars)

Item	Group II.—CITIES HAVING 500,000 TO 1,000,000 INHABITANTS IN 1960—Continued												
	St. Louis	San Francisco	Milwaukee	Boston	Dallas	New Orleans	Pittsburgh	San Antonio	San Diego	Seattle	Buffalo	Cincinnati	Honolulu
General revenue—Continued													
Miscellaneous general revenue.....	6,201	16,827	12,433	7,788	10,631	6,561	2,235	5,212	11,640	11,470	3,144	15,983	11,059
Special assessments.....	686	356	6,066	256	2,285	1,609	85	1,461	3,048	3,758	106	338	7,265
Sale of property.....	1,265	6,102	1,035	1,919	1,383	157	40	466	3,267	15	356	626	468
Interest earnings.....	1,644	5,141	2,947	2,020	2,930	1,989	1,283	1,845	786	4,368	1,832	3,900	1,732
Fines and forfeits.....	2,047	4,289	2,027	1,836	3,002	2,075	530	1,096	3,066	3,170	793	1,610	1,231
Other and unallocable.....	559	939	358	1,757	1,031	731	297	344	1,473	159	57	9,509	363
Utility revenue (see table 5).....	7,465	44,892	12,127	10,201	29,547	6,786	8,300	63,501	12,777	58,129	4,342	9,213	7,810
Employee-retirement revenue. ⁴	4,323	24,405	9,454	17,169	3,672	1,587	1,714	472	3,328	5,767	-	5,997	-
Expenditure, total.....	116,263	273,882	127,411	291,665	105,735	90,749	86,054	89,045	73,978	138,667	114,734	135,369	102,460
General expenditure.....	106,282	202,158	111,261	271,097	77,177	79,721	74,955	36,807	59,053	70,564	108,444	120,753	90,781
By character and object:													
Current operation.....	81,695	134,838	64,767	180,550	43,029	50,033	46,358	22,250	37,584	40,915	89,295	71,232	44,822
Capital outlay.....	18,536	26,020	29,511	27,540	27,448	24,749	24,919	12,075	17,238	20,211	14,603	39,605	37,999
Construction.....	13,831	21,632	20,743	17,115	19,338	18,552	7,177	8,440	15,992	16,322	11,889	25,853	33,478
Land and existing structures.....	3,391	2,394	7,108	8,335	7,346	4,174	17,152	2,808	797	2,956	1,484	12,176	2,525
Equipment.....	1,314	1,994	1,660	2,090	764	2,023	590	827	449	933	1,230	1,576	1,996
Assistance and subsidies.....	36	34,386	-	34,018	-	-	-	100	-	-	-	-	-
Interest on general debt.....	3,446	3,710	4,322	6,240	5,786	4,904	2,726	1,777	2,230	1,788	4,466	6,243	5,346
Intergovernmental expenditure.....	2,569	3,204	12,661	22,749	914	35	962	605	2,001	7,650	80	3,673	2,614
By function:													
Education.....	128	2,075	9,700	48,085	-	1,241	10	-	-	504	43,022	35,061	14,341
Other than capital outlay....	128	2,075	9,700	45,501	-	980	10	-	-	504	38,034	23,288	4,811
Local schools.....	128	2,075	9,700	48,085	-	1,241	10	-	-	504	43,022	1,370	14,341
City-operated schools only.....	-	-	-	46,633	-	1,241	-	-	-	-	43,022	-	-
Institutions of higher education....	-	-	-	-	-	-	-	-	-	-	-	33,691	-
Highways.....	9,417	9,535	18,150	8,464	15,840	9,493	5,525	7,483	7,558	13,014	5,207	8,249	8,313
Other than capital outlay....	3,547	4,729	6,735	5,797	4,130	3,542	3,357	3,599	3,203	3,493	3,167	3,413	3,824
Public welfare.....	993	50,357	10	56,630	11	346	45	243	13	-	32	3,450	-
Categorical cash assistance.....	-	32,886	-	29,833	-	-	-	-	-	-	-	-	-
Other cash assistance.....	36	1,500	-	4,185	-	-	-	100	-	-	-	-	-
Vendor payments.....	-	7,490	-	16,887	-	-	-	-	-	-	-	-	-
Welfare institutions.....	-	99	-	74	-	285	-	-	-	-	-	-	-
Other public welfare.....	957	8,382	10	5,651	11	61	45	143	13	-	32	3,450	-

See footnotes at end of table.

Individual Large Cities

Table 6.—FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1964-65—Continued
(Thousands of dollars)

Item	Group II.—CITIES HAVING 500,000 TO 1,000,000 INHABITANTS IN 1960—Continued													Individual Large Cities
	St. Louis	San Francisco	Milwaukee	Boston	Dallas	New Orleans	Pittsburgh	San Antonio	San Diego	Seattle	Buffalo	Cincinnati	Honolulu	
General expenditure—Continued														
By function—Continued														
Hospitals.....	19,079	20,887	620	24,481	-	-	-	5	-	30	-	13,408	1,029	
Other than capital outlay.....	17,960	20,191	598	22,458	-	-	-	5	-	30	-	10,577	977	
Own hospitals.....	18,776	20,161	620	24,333	-	-	-	-	-	-	-	13,408	966	
Other hospitals.....	303	726	-	148	-	-	-	5	-	30	-	-	63	
Health.....	2,773	5,646	3,253	2,214	1,328	1,250	22	1,253	112	2,869	54	1,771	838	
Police protection.....	19,381	19,516	15,729	19,563	10,075	7,559	11,182	5,081	8,506	9,669	10,884	8,188	7,933	
Fire protection.....	8,565	17,382	9,498	14,675	8,589	5,493	7,372	3,120	5,356	7,416	9,353	6,812	5,313	
Sewerage.....	944	7,079	10,028	2,698	7,580	12,344	1,197	5,352	5,287	8,475	4,087	3,899	11,032	
Other than capital outlay.....	101	2,659	3,811	1,536	2,236	3,017	959	533	2,567	7,718	2,058	2,169	2,298	
Sanitation other than sewerage.....	3,049	2,785	9,349	5,154	5,227	4,705	6,322	2,337	2,743	3,965	6,187	3,785	3,556	
Parks and recreation.....	11,227	17,760	4,779	9,950	5,633	4,252	4,648	2,372	8,251	11,511	5,764	3,820	7,243	
Other than capital outlay.....	6,833	10,970	3,448	5,551	3,630	3,178	3,790	1,769	5,214	4,546	3,686	2,425	4,011	
Housing and urban renewal.....	2,000	2,011	8,903	18,411	-	-	21,144	1,798	-	946	6,274	14,058	2,195	
Other than capital outlay.....	2,000	1,220	2,146	8,513	-	-	2,625	694	-	292	4,738	1,230	1,365	
City housing projects.....	-	-	6,009	-	-	-	-	-	-	-	2,222	-	-	
Current operation.....	-	-	1,413	-	-	-	-	-	-	-	4,026	-	-	
Capital outlay.....	-	-	4,596	-	-	-	-	-	-	-	196	-	-	
Urban renewal projects.....	-	2,011	2,804	18,411	-	-	21,144	1,770	-	946	1,972	14,058	2,195	
Current operation.....	-	1,220	643	8,513	-	-	2,625	666	-	292	632	1,230	1,365	
Capital outlay.....	-	791	2,161	9,898	-	-	18,519	1,104	-	654	1,340	12,828	830	
Other.....	2,000	-	90	-	-	-	-	-	-	-	80	-	-	
Libraries.....	2,533	2,753	3,108	4,407	2,735	866	2,281	680	2,017	2,522	144	-	-	
Financial administration.....	2,728	5,389	2,668	2,537	1,424	1,875	2,302	833	1,133	1,221	1,252	1,240	2,044	
General control.....	4,546	8,311	1,888	7,735	1,261	4,791	1,502	961	1,637	1,822	1,969	1,553	2,729	
Courts.....	2,427	4,495	12	5,805	395	3,128	227	297	-	483	594	571	542	
Other.....	2,119	3,816	1,876	1,930	866	1,663	1,275	664	1,637	1,339	1,375	982	2,187	
General public buildings.....	1,693	4,613	1,136	4,367	501	1,439	3,990	296	6,187	192	1,755	1,483	1,348	
Other than capital outlay.....	1,688	3,881	994	1,456	501	1,436	1,541	296	392	148	1,631	550	582	
Interest on general debt.....	3,446	3,710	4,322	6,240	5,786	4,904	2,726	1,777	2,230	1,788	4,466	6,243	5,346	
All other.....	13,780	22,349	8,120	35,486	11,187	19,163	4,697	3,216	8,023	4,620	7,994	7,733	17,521	
Airports.....	3,883	9,119	-	-	8,106	3,656	-	1,237	220	-	-	1,879	-	
Other than capital outlay.....	1,539	4,004	-	-	929	777	-	476	205	-	-	96	-	
Water transport and terminals.....	25	-	994	-	-	-	-	-	-	-	-	-	-	
Other than capital outlay.....	24	-	577	-	-	-	-	-	-	-	-	-	-	
Correction.....	3,665	4,381	-	3,039	-	867	-	-	-	450	-	608	405	
Parking facilities.....	669	519	997	606	-	14	88	23	74	223	527	477	224	
Other commercial activities.....	106	25	13	538	468	8,101	54	115	221	23	104	15	-	
Other and unallocable.....	5,432	8,305	6,116	31,303	2,613	6,525	4,555	1,841	7,508	3,924	7,363	4,754	16,892	
Utility expenditure (see table 5).....	6,294	52,684	8,925	3,998	26,254	7,596	6,401	51,631	12,087	62,605	6,290	9,734	11,679	
Employee-retirement expenditure. ⁶	3,687	19,040	7,225	16,570	2,304	3,432	4,688	607	2,838	5,498	-	4,882	-	
Exhibit: Total expenditure for personal services.....	66,689	125,371	61,801	126,756	43,114	41,100	39,074	33,287	30,962	54,622	66,580	56,811	36,698	

See footnotes at end of table.

Table 6.-FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1964-65-Continued
(Thousands of dollars)

Item	Group II.—CITIES HAVING 500,000 TO 1,000,000 INHABITANTS IN 1960—Continued												
	St. Louis	San Francisco	Milwaukee	Boston	Dallas	New Orleans	Pittsburgh	San Antonio	San Diego	Seattle	Buffalo	Cincinnati	Honolulu
Gross debt outstanding (see table 5).....	135,512	236,693	216,413	194,142	215,430	168,896	138,150	138,287	81,456	258,443	174,442	270,854	187,527
Net long-term debt outstanding.....	-129,208	211,538	186,832	119,123	200,591	157,560	79,875	123,160	79,222	239,346	149,859	236,946	152,204
Long-term debt, by purpose:													
General debt.....	122,922	124,275	157,863	163,680	194,975	159,150	81,080	54,878	58,537	54,179	139,442	214,493	140,128
Education.....	-	29,275	54,509	11,365	-	-	-	-	-	-	27,833	18,780	9,986
Highways.....	44,263	4,318	20,828	24,793	17,492	36,842	-	4,023	-	24,023	-	49,970	24,198
Sewerage.....	1,100	17,405	39,896	7,599	12,499	-	750	1,832	45,008	6,635	16,812	38,413	16,071
Housing and urban renewal.....	12,895	-	27,210	5,315	-	-	22,251	-	-	-	48,458	24,435	-
Other and unallocable.....	64,664	73,277	15,420	114,608	164,984	122,308	58,079	49,023	13,529	23,521	46,339	82,895	89,873
Utility debt.....	12,590	88,888	49,815	-	20,455	9,746	-	80,238	22,919	197,535	14,031	33,861	34,999
Water supply systems.....	12,590	88,886	49,815	-	12,255	9,746	-	21,218	22,919	27,200	14,031	33,861	34,999
Other utilities.....	-	2	-	-	8,200	-	-	59,020	-	170,335	-	-	-
Long-term debt issued.....	10,405	15,929	28,210	23,715	24,200	32,850	21,769	5,000	-	46,641	7,368	26,951	9,491
Full faith and credit.....	10,405	15,915	16,860	23,715	12,000	17,510	7,699	5,000	-	1,641	7,368	21,291	7,500
General.....	10,405	9,675	16,860	23,715	12,000	17,510	7,699	5,000	-	1,641	7,268	17,291	7,500
Utility.....	-	6,240	-	-	-	-	-	-	-	-	100	4,000	-
Nonguaranteed.....	-	14	11,350	-	12,200	15,340	14,070	-	-	45,000	-	5,660	1,991
General.....	-	14	6,350	-	4,000	12,840	14,070	-	-	-	-	5,660	1,991
Utility.....	-	-	5,000	-	8,200	2,500	-	-	-	45,000	-	-	-
Long-term debt retired.....	5,737	25,940	14,219	10,519	16,566	4,958	8,460	7,017	3,720	9,100	11,024	11,139	7,141
General.....	5,482	17,285	13,074	10,519	14,327	4,802	8,460	3,949	2,149	4,880	9,781	9,911	6,206
Utility.....	255	8,655	1,145	-	2,239	156	-	3,068	7,571	4,220	1,243	1,228	935
Cash and security holdings at end of fiscal year.....	121,503	472,830	226,928	240,457	101,931	82,749	60,369	70,552	49,108	200,270	48,760	203,486	46,512
Employee retirement.....	53,751	341,799	133,741	124,284	44,809	14,052	283	2,569	22,046	69,771	-	65,035	-
Other than employee retirement.....	67,752	131,031	93,187	116,173	57,122	68,697	60,086	67,983	27,062	130,499	48,760	138,451	46,512
By purpose:													
Offsets to debt.....	6,304	1,625	20,846	44,557	14,839	11,336	1,205	11,956	2,234	12,368	3,614	11,408	22,923
Bond funds.....	39,436	32,301	13,361	11,330	18,503	44,115	8,810	28,453	4,283	47,506	33,297	50,997	2,430
Other.....	22,012	97,105	58,980	60,286	23,780	13,246	50,071	27,574	20,545	70,625	11,849	76,046	21,159
By type:													
Cash and deposits.....	57,044	123,014	48,967	15,946	54,781	56,198	33,330	63,061	7,684	7,526	41,985	6,413	29,174
Securities.....	10,708	8,017	44,220	100,227	2,341	12,499	26,756	4,922	19,378	122,973	6,775	132,038	17,338
Federal.....	10,138	7,873	42,494	56,822	373	9,618	10,821	4,741	18,608	122,313	6,775	102,055	17,338
State and local government.....	-	7	1,109	37,134	18	2,305	470	181	-	11	-	6,319	-
Other (nongovernmental).....	570	137	617	6,271	1,950	576	15,465	-	770	649	-	23,664	-

See footnotes at end of table.

Individual Large Cities

Table 6.—FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1964-65—Continued
(Thousands of dollars)

Item	Group III.—CITIES HAVING 300,000 TO 500,000 INHABITANTS IN 1960										
	Total	Memphis	Denver	Atlanta	Minneapolis	Indianapolis	Kansas City, Mo.	Columbus	Phoenix	Newark	Louisville
Revenue, total.....	1,406,801	187,240	104,312	64,891	61,515	41,376	72,409	53,761	60,230	114,425	65,829
General revenue.....	1,154,460	98,482	91,109	52,086	51,295	41,109	64,093	43,669	48,269	108,155	58,369
Intergovernmental revenue.....	250,894	44,720	27,182	10,314	7,015	5,193	6,189	9,189	12,679	11,449	10,047
From State government.....	154,268	25,092	25,280	412	4,830	4,671	2,885	6,546	9,543	9,504	828
Public welfare.....	27,929	-	21,334	-	156	-	-	-	-	2,591	-
Education.....	47,763	15,591	-	-	-	-	-	-	2,802	6,601	773
Highways.....	36,818	3,492	2,703	164	2,435	3,639	2,209	3,492	31	-	55
Other specific purposes.....	14,927	1,980	1,203	39	404	3	128	394	156	189	-
General support.....	26,831	4,029	40	209	1,835	1,029	548	2,660	6,585	92	-
From Federal Government.....	44,403	528	1,319	7,432	279	484	3,011	1,748	988	92	7,570
From local governments.....	52,223	19,100	583	2,470	1,906	38	293	895	2,148	1,853	1,649
General revenue from own sources.....	903,566	53,762	63,927	41,772	44,280	35,916	57,904	34,480	35,590	96,706	48,322
Taxes.....	630,736	29,016	47,567	26,582	31,923	29,646	40,154	21,459	23,695	90,516	25,556
Property.....	448,212	21,325	27,772	15,398	29,173	29,371	16,681	5,307	12,313	81,129	10,793
General sales and gross receipts.....	42,513	-	14,638	-	-	-	-	-	9,640	-	-
Selective sales and gross receipts.....	50,199	4,208	3,370	6,104	1,068	-	8,860	-	449	8,275	777
Public utilities.....	34,780	1,362	2,263	2,018	1,068	-	6,890	-	449	4,892	-
Tobacco products.....	4,528	618	1,107	-	-	-	1,970	-	-	-	-
Other.....	10,891	2,228	-	4,086	-	-	-	-	-	3,383	777
Income taxes.....	46,313	-	-	-	-	-	8,992	14,747	-	-	12,794
Motor vehicle licenses.....	6,807	2,348	225	-	11	36	1,398	26	-	21	235
Miscellaneous licenses.....	34,914	1,135	1,562	4,080	1,582	239	4,223	897	1,293	1,091	957
Other.....	1,778	-	-	-	87	-	-	3482	-	-	-
Charges and miscellaneous general revenue.....	272,830	24,746	16,360	15,190	12,357	6,270	17,750	13,021	11,895	6,190	22,766
Current charges.....	153,753	11,941	9,492	8,319	7,409	3,093	9,684	7,415	4,459	3,972	14,597
Education.....	21,693	4,383	-	-	-	-	-	-	-	1,820	7,400
School lunch sales.....	7,100	3,741	-	-	-	-	-	-	-	1,092	-
Institutions of higher education.....	11,790	-	-	-	-	-	-	-	-	-	7,400
Other.....	2,803	642	-	-	-	-	-	-	-	728	-
Highways.....	7,063	2	423	2	1,727	18	995	17	-	26	-
Hospitals.....	7,612	3,308	2,096	-	29	-	1	-	-	1,601	165
Sewerage.....	26,158	108	280	-	1,547	571	3,349	4,667	129	31	3,591
Sanitation other than sewerage.....	13,625	7	112	3,169	5	37	4	246	137	10	168
Parks and recreation.....	16,680	1,681	1,289	627	2,085	514	810	431	695	16	360
Housing and urban renewal.....	7,239	-	-	-	61	58	63	58	817	-	2,422
Airports.....	21,956	1,374	3,293	3,933	-	1,381	3,091	1,100	2,381	-	-
Water transport and terminals.....	11,948	116	-	-	53	-	47	-	-	-	57
Parking facilities.....	9,329	427	620	344	684	351	420	426	157	86	181
Other commercial activities.....	998	-	-	-	3	19	61	140	34	120	-
Other.....	9,462	535	1,379	241	1,199	102	764	436	143	262	253

See footnotes at end of table.

Individual Large Cities

Table 6.-FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1964-65-Continued
(thousands of dollars)

Item	Group III.--CITIES HAVING 300,000 TO 500,000 INHABITANTS IN 1960--Continued										
	Total	Memphis	Denver	Atlanta	Minneapolis	Indianapolis	Kansas City, Mo.	Columbus	Phoenix	Newark	Louisville
General revenue--Continued											
Miscellaneous general revenue.....	119,077	12,805	6,868	6,871	4,948	3,177	8,066	5,606	7,436	2,218	8,169
Special assessments.....	25,379	-	1,470	1,753	1,980	1,630	1,858	1,119	3,575	9	1,957
Sale of property.....	13,609	1,788	742	290	404	700	1,614	642	166	6	714
Interest earnings.....	31,006	8,381	1,765	1,336	994	356	2,225	1,485	880	744	2,281
Fines and forfeits.....	28,018	1,585	2,111	3,209	1,219	484	2,331	1,815	2,142	1,028	671
Other and unallocable.....	21,065	551	780	283	351	7	38	545	673	431	2,546
Utility revenue (see table 5).....	221,724	84,182	12,255	8,577	5,389	-	7,036	9,713	10,171	5,609	6,875
Employee-retirement revenue ⁴	30,617	4,576	948	4,228	4,831	267	1,280	379	1,790	661	585
Expenditure, total.....	1,441,937	184,674	106,024	76,989	64,481	40,179	69,702	60,985	62,266	116,196	63,002
General expenditure.....	1,190,815	103,712	86,806	64,964	52,931	38,029	61,389	52,007	49,567	109,980	56,814
By character and object:											
Current operation.....	785,795	72,260	52,371	29,358	34,405	25,720	39,407	30,084	27,403	96,095	35,522
Capital outlay.....	300,332	26,150	13,880	31,733	10,633	8,851	17,617	18,881	18,944	6,175	13,589
Construction.....	236,967	21,431	8,703	27,669	10,128	7,118	13,969	11,320	15,906	4,738	7,554
Land and existing structures.....	41,531	3,035	3,032	2,573	94	955	2,728	6,325	1,169	301	5,118
Equipment.....	21,834	1,684	2,145	1,491	411	778	920	1,236	1,869	1,136	917
Assistance and subsidies.....	26,941	-	19,435	-	-	-	-	-	-	4,315	-
Interest on general debt.....	48,927	3,948	1,120	3,544	1,320	2,758	4,317	2,807	3,175	1,907	4,525
Intergovernmental expenditure.....	28,820	1,354	-	329	6,573	700	48	235	45	1,488	3,178
By function:											
Education.....	197,931	41,297	-	35	-	-	-	-	-	43,813	16,560
Other than capital outlay.....	171,583	34,836	-	35	-	-	-	-	-	39,931	13,407
Local schools.....	1,1349	41,297	-	35	-	-	-	-	-	43,813	479
City-operated schools only.....	172,146	40,667	-	-	-	-	-	-	-	43,366	-
Institutions of higher education.....	23,582	-	-	-	-	-	-	-	-	-	16,081
Highways.....	111,836	6,378	6,796	6,541	7,334	4,351	5,333	7,277	7,809	1,280	3,610
Other than capital outlay.....	52,387	2,895	3,308	3,518	3,566	3,367	3,533	2,088	2,305	995	1,890
Public welfare.....	43,735	255	25,099	34	3,596	-	19	243	-	5,168	-
Categorical cash assistance.....	22,081	-	19,099	-	-	-	-	-	-	-	-
Other cash assistance.....	4,860	-	336	-	-	-	-	-	-	4,315	-
Vendor payments.....	6,373	102	2,218	-	2,898	-	-	2	-	97	-
Welfare institutions.....	5	-	-	-	-	-	-	5	-	-	-
Other public welfare.....	10,416	153	3,446	34	698	-	19	236	-	756	-

See footnotes at end of table.

Individual Large Cities

Table 6.-FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1964-65-Continued
(Thousands of dollars)

Item	Group III---CITIES HAVING 300,000 TO 500,000 INHABITANTS IN 1960--Continued										
	Total	Memphis	Denver	Atlanta	Minneapolis	Indianapolis	Kansas City, Mo.	Columbus	Phoenix	Newark	Louisville
General expenditure--Continued											
By function--Continued											
Hospitals.....	39,323	12,484	5,370	-	112	-	5,237	-	-	8,771	2,502
Other than capital outlay....	33,728	7,537	5,316	-	112	-	5,237	-	-	8,501	2,491
Own hospitals.....	28,630	12,484	5,370	-	112	-	-	-	-	8,771	617
Other hospitals.....	10,693	-	-	-	-	-	5,237	-	-	-	1,885
Health.....	15,053	668	1,509	242	800	39	839	1,133	-	2,257	529
Police protection.....	130,633	5,765	7,000	6,012	5,974	6,776	9,101	6,473	6,679	15,876	4,545
Fire protection.....	102,242	6,646	5,410	4,831	4,834	5,763	6,778	5,719	3,628	10,023	3,682
Sewerage.....	94,774	2,166	956	4,173	8,336	8,180	10,722	7,476	9,035	2,371	3,495
Other than capital outlay....	32,051	600	800	1,928	7,325	2,635	887	2,274	871	1,729	1,553
Sanitation other than sewerage.....	52,320	5,016	3,295	5,256	1,637	1,578	1,493	2,576	4,899	4,559	2,018
Parks and recreation.....	91,014	8,068	4,482	13,087	10,080	2,984	4,577	3,709	3,326	2,039	1,637
Other than capital outlay....	57,509	3,375	4,037	2,271	4,961	2,801	3,971	2,363	2,421	1,721	1,341
Housing and urban renewal.....	38,243	704	1,509	44	144	899	3,013	5,190	860	43	8,070
Other than capital outlay....	11,279	704	296	44	144	173	519	266	625	43	2,664
City housing projects.....	5,761	-	-	-	38	-	-	-	860	-	1,985
Current operation.....	5,378	-	-	-	38	-	-	-	625	-	1,957
Capital outlay.....	383	-	-	-	-	-	-	-	235	-	28
Urban renewal projects.....	30,208	-	1,509	-	106	873	2,965	5,190	-	43	6,033
Current operation.....	3,627	-	296	-	106	147	471	266	-	43	655
Capital outlay.....	26,581	-	1,213	-	-	726	2,494	4,924	-	-	5,378
Other.....	2,274	704	-	44	-	26	48	-	-	-	52
Libraries.....	21,601	1,316	1,937	1,008	2,250	-	-	1,669	1,005	2,248	1,343
Financial administration.....	21,077	684	2,990	960	980	237	1,966	805	1,041	2,036	812
General control.....	25,245	779	4,413	1,235	1,454	330	1,442	1,780	1,275	1,422	631
Courts.....	8,207	295	2,436	482	453	-	278	865	344	342	168
Other.....	17,038	484	1,977	753	1,001	330	1,164	915	931	1,080	463
General public buildings.....	16,181	2,874	1,022	381	982	-	548	417	1,407	911	323
Other than capital outlay....	8,454	23	985	183	857	-	540	415	612	910	274
Interest on general debt.....	48,927	3,948	1,120	3,544	1,320	2,758	4,317	2,807	3,175	1,907	4,525
All other.....	140,680	4,664	13,898	17,581	3,098	4,134	6,004	4,733	5,428	5,256	2,532
Airports.....	42,959	1,132	7,608	15,573	-	978	2,611	1,464	2,652	-	-
Other than capital outlay....	10,767	472	1,395	1,039	-	608	924	705	1,431	-	5
Water transport and terminals.....	20,893	294	-	-	174	-	-	-	-	-	5
Other than capital outlay....	6,690	71	-	-	13	-	-	-	-	-	161
Correction.....	6,735	288	1,782	449	708	-	484	397	-	-	31
Parking facilities.....	3,606	7	18	24	120	123	67	161	81	-	14
Other commercial activities.....	1,080	-	-	46	20	69	182	43	-	-	2,321
Other and unallocable.....	65,407	2,943	4,490	1,489	2,076	2,964	2,660	2,668	2,695	5,256	2,570
Utility expenditure (see table 5).....	209,941	78,123	16,721	7,540	4,060	-	7,532	7,788	11,907	4,642	5,570
Employee-retirement expenditure ⁶	41,181	2,839	2,497	4,485	7,490	2,150	781	1,190	792	1,574	618
Exhibit: Total expenditure for personal services.....	651,198	78,546	42,971	25,186	30,371	18,384	26,543	26,322	21,317	76,788	25,046

See footnotes at end of table.

Individual Large Cities

Table 6.—FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1964-65—Continued

(Thousands of dollars)

Item	Group III.—CITIES HAVING 300,000 TO 500,000 INHABITANTS IN 1960—Continued										
	Total	Memphis	Denver	Atlanta	Minneapolis	Indianapolis	Kansas City, Mo.	Columbus	Phoenix	Newark	Louisville
Gross debt outstanding (see table 5).....	2,659,596	475,821	184,660	152,192	54,421	99,464	167,691	126,401	162,665	73,123	175,443
Net long-term debt outstanding.....	2,191,828	300,552	180,240	145,686	52,278	94,432	150,904	107,673	151,310	56,898	105,988
Long-term debt, by purpose:											
General debt.....	1,568,888	130,699	38,867	125,507	49,857	99,239	123,281	85,436	92,162	47,063	125,786
Education.....	180,332	17,657	-	30,504	-	-	-	-	-	31,638	22,833
Highways.....	211,659	3,175	9,089	11,708	8,579	5,417	35,979	27,777	5,205	30	8,960
Sewerage.....	389,034	3,390	1,671	1,358	15,778	67,581	40,769	28,598	50,479	435	46,850
Housing and urban renewal.....	110,326	-	-	1,075	440	3,245	1,963	5,515	9,994	-	32,421
Other and unallocable.....	677,537	106,477	28,107	66,862	25,060	22,996	44,570	23,546	26,484	14,960	14,722
Utility debt.....	915,788	345,122	142,430	26,685	4,564	-	36,776	27,871	70,503	9,852	6,420
Water supply systems.....	584,122	14,009	142,430	26,685	4,564	-	36,776	27,352	70,503	9,852	6,420
Other utilities.....	331,666	331,113	-	-	-	-	-	519	-	-	-
Long-term debt issued.....	256,897	20,500	20,975	25,750	10,745	2,590	25,777	13,748	18,741	-	5,000
Full faith and credit.....	165,751	15,500	11,720	-	10,745	2,000	10,837	13,748	10,000	-	5,000
General.....	143,396	14,000	550	-	10,745	2,000	10,837	10,148	10,000	-	5,000
Utility.....	22,355	1,500	11,170	-	-	-	-	3,600	-	-	-
Nonguaranteed.....	91,146	5,000	9,255	25,750	-	590	14,940	-	8,741	-	-
General.....	75,477	-	9,255	24,000	-	590	14,940	-	1,741	-	-
Utility.....	15,669	5,000	-	1,750	-	-	-	-	7,000	-	-
Long-term debt retired.....	141,828	21,984	5,411	4,637	6,647	4,691	24,576	6,128	7,004	5,161	12,556
General.....	105,559	5,429	3,031	3,447	6,296	4,691	23,402	5,008	4,838	4,150	12,256
Utility.....	36,269	16,555	2,380	1,240	351	-	1,174	1,120	2,166	1,011	300
Cash and security holdings at end of fiscal year.....	1,316,898	314,667	52,759	45,414	79,708	16,520	76,593	50,404	65,290	30,498	94,518
Employees-retirement.....	290,679	58,565	8,798	6,514	54,454	16	12,640	1,323	24,254	1,801	8,814
Other than employee-retirement.....	1,026,219	256,102	43,961	38,900	25,254	16,504	63,953	49,081	41,036	28,697	85,704
By purpose:											
Offsets to debt.....	292,848	175,269	1,057	6,506	2,143	4,807	9,153	5,634	11,355	17	26,218
Bond funds.....	296,624	29,780	18,409	21,883	6,551	8,105	30,819	22,415	17,174	3,392	11,180
Other.....	436,747	51,053	24,495	10,511	16,560	3,592	23,981	21,032	12,507	25,288	48,306
By type:											
Cash and deposits	258,563	28,122	871	4,149	6,999	7,729	7,179	14,424	8,706	17,462	13,599
Securities.....	767,656	227,980	43,090	34,751	18,255	8,775	56,774	34,657	32,330	11,235	72,105
Federal.....	715,776	227,978	39,313	34,674	18,255	8,775	56,659	13,501	29,169	4,444	63,723
State and local government.....	10,932	2	455	51	-	-	115	2,619	-	319	57
Other (nongovernmental).....	40,948	-	3,322	26	-	-	-	18,537	3,161	6,472	8,325

See footnotes at end of table.

Individual Large Cities

Table 6.—FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1964-65—Continued
(Thousands of dollars)

Item	Group III.—CITIES HAVING 300,000 TO 500,000 INHABITANTS IN 1960—Continued										
	Portland, Oregon	Oakland	Fort Worth	Long Beach	Birmingham	Oklahoma City	Rochester	Toledo	St. Paul	Norfolk	Omaha
Revenue, total.....	48,684	54,815	39,842	76,134	35,180	37,491	82,243	41,983	70,232	69,520	24,689
General revenue.....	41,912	51,416	30,578	52,611	26,222	28,247	77,300	37,822	64,605	62,992	24,119
Intergovernmental revenue.....	4,105	7,994	1,859	7,453	5,666	6,429	30,885	5,819	13,567	20,727	2,413
From State government.....	3,467	5,722	153	5,622	752	1,649	17,296	4,366	11,475	13,188	987
Public welfare.....	-	-	-	-	-	-	11,766	210	6,342	3,848	-
Education.....	-	-	-	-	-	-	64	2,106	2,856	6,480	-
Highways.....	2,114	2,928	-	2,566	12	833	233	736	1,528	789	-
Other specific purposes.....	141	2,405	153	2,776	30	642	3,074	1,817	1,541	215	26
General support.....	1,212	389	-	280	710	174	2,392	-	1,117	172	-
From Federal Government.....	304	1,459	1,300	42	2,243	4,780	1,965	970	261	7,539	89
From local governments.....	334	813	406	1,789	2,671	-	11,624	483	1,831	-	1,337
General revenue from own sources.....	37,807	43,422	28,719	45,158	20,556	21,818	46,415	32,003	51,038	42,265	21,706
Taxes.....	24,281	31,707	17,971	20,481	13,741	11,616	38,084	17,972	41,915	30,791	16,063
Property.....	19,460	21,954	16,393	11,453	6,263	9,306	36,730	7,039	38,653	18,029	12,668
General sales and gross receipts.....	-	7,869	-	5,910	2,015	-	-	-	-	2,441	-
Selective sales and gross receipts.....	1,798	348	1,064	1,195	1,343	1,432	770	-	2,037	6,012	1,089
Public utilities.....	1,798	348	1,064	1,043	1,270	1,432	770	-	2,037	4,987	1,089
Tobacco products.....	-	-	-	-	-	-	-	-	-	833	-
Other.....	-	-	-	152	73	-	-	-	-	192	-
Income taxes.....	-	-	-	-	-	-	-	9,780	-	-	-
Motor vehicle licenses.....	-	28	-	-	505	7	12	11	4	832	1,108
Miscellaneous licenses.....	3,023	1,508	514	1,923	3,615	871	211	511	1,107	3,477	1,095
Other.....	-	-	-	-	-	-	361	3631	114	-	103
Charges and miscellaneous general revenue.....	13,526	11,715	10,748	24,677	6,815	10,202	8,331	14,031	9,123	11,474	5,643
Current charges.....	8,874	7,528	6,391	10,499	2,595	6,479	5,601	10,671	4,678	7,396	2,660
Education.....	-	-	-	-	-	-	924	4,390	808	1,968	-
School lunch sales.....	-	-	-	-	-	-	398	-	504	1,365	-
Institutions of higher education.....	-	-	-	-	-	-	-	4,390	-	-	-
Other.....	-	-	-	-	-	-	526	-	304	603	-
Highways.....	171	110	39	2	152	36	1,352	925	890	42	134
Hospitals.....	-	-	-	-	-	-	43	-	-	369	-
Sewerage.....	2,271	1,145	1,606	8	75	1,438	136	2,786	1,148	20	1,252
Sanitation other than sewerage.....	66	21	2,785	1,503	-	2,943	886	1,173	284	-	69
Parks and recreation.....	1,397	750	697	2,361	447	370	206	474	803	203	464
Housing and urban renewal.....	16	34	-	-	24	-	326	40	-	3,420	-
Airports.....	-	1,575	712	402	975	1,037	-	301	-	401	-
Water transport and terminals.....	3,365	2,589	-	5,544	-	-	-	-	139	16	22
Parking facilities.....	1,012	1,082	340	132	427	334	1,129	182	308	300	387
Other commercial activities.....	-	-	-	-	-	-	336	98	-	177	-
Other.....	576	222	212	547	495	321	263	302	298	580	332

See footnotes at end of table.

Table 6.-FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1964-65-Continued

(Thousands of dollars)

Item	Group III.—CITIES HAVING 300,000 TO 500,000 INHABITANTS IN 1960—Continued											Individual Large Cities
	Portland, Oregon	Oakland	Fort Worth	Long Beach	Birmingham	Oklahoma City	Rochester	Toledo	St. Paul	Norfolk	Omaha	
General revenue—Continued												
Miscellaneous general revenue.....	4,652	4,187	4,357	14,178	4,220	3,723	2,730	3,360	4,445	4,078	2,983	
Special assessments.....	926	396	1,890	205	1,177	596	85	1,009	1,575	946	1,223	
Sale of property.....	1,366	436	33	264	201	3	877	238	1,111	2,010	4	
Interest earnings.....	734	988	964	1,313	1,352	1,750	1,072	458	682	227	519	
Fines and forfeits.....	1,496	1,999	1,322	1,246	1,243	1,253	355	797	488	785	439	
Other and unallocable.....	130	368	148	11,150	247	121	341	858	589	110	798	
Utility revenue (see table 5).....	6,106	-	7,439	23,523	7,817	8,530	4,941	3,892	4,260	5,409	-	
Employee-retirement revenue ⁴	666	3,399	1,825	-	1,141	714	2	269	1,367	1,119	570	
Expenditure, total.....	45,004	47,746	41,889	81,722	31,585	46,016	86,725	42,933	81,262	68,025	24,532	
General expenditure.....	37,974	43,289	33,904	59,333	23,164	34,839	81,972	37,812	73,590	64,685	24,054	
By character and object:												
Current operation.....	31,768	33,016	18,429	34,652	14,104	14,280	64,770	26,762	44,552	45,894	14,943	
Capital outlay.....	5,686	8,936	13,276	23,983	6,608	16,394	15,018	8,444	15,673	12,649	7,212	
Construction.....	3,838	5,950	12,869	20,488	5,533	14,450	9,594	5,893	14,073	9,429	6,314	
Land and existing structures.....	346	2,415	29	3,161	826	847	3,963	1,519	813	1,991	291	
Equipment.....	1,502	571	378	134	249	1,097	1,461	1,032	787	1,229	607	
Assistance and subsidies.....	-	-	-	-	-	-	-	-	-	3,191	-	
Interest on general debt.....	520	1,319	2,199	698	1,600	4,165	1,974	773	2,583	2,646	1,029	
Intergovernmental expenditure.....	-	18	-	-	852	-	210	1,833	10,782	305	870	
By function:												
Education.....	-	3	-	-	-	-	37,664	7,649	26,832	24,078	-	
Other than capital outlay.....	-	3	-	-	-	-	33,348	6,181	21,830	22,012	-	
Local schools.....	-	3	-	-	-	-	37,664	148	26,832	24,078	-	
City-operated schools only.....	-	-	-	-	-	-	37,664	-	26,832	23,617	-	
Institutions of higher education.....	-	-	-	-	-	-	7,501	-	-	-	-	
Highways.....	3,352	4,724	6,537	4,096	3,857	5,090	5,287	5,501	7,023	3,976	5,684	
Other than capital outlay.....	2,690	2,900	1,658	1,967	1,262	1,493	3,677	2,828	2,722	1,733	1,992	
Public welfare.....	-	9	-	-	-	-	-	1,542	2,434	5,336	-	
Categorical cash assistance.....	-	-	-	-	-	-	-	-	-	2,982	-	
Other cash assistance.....	-	-	-	-	-	-	-	-	-	209	-	
Vendor payments.....	-	-	-	-	-	-	-	6	-	1,050	-	
Welfare institutions.....	-	-	-	-	-	-	-	-	-	-	-	
Other public welfare.....	-	9	-	-	-	-	-	1,536	2,434	1,095	-	

See footnotes at end of table.

Table 6.—FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1964-65—Continued
(Thousands of dollars)

Item	Group III.—CITIES HAVING 300,000 TO 500,000 INHABITANTS IN 1960—Continued										Individual Large Cities
	Portland, Oregon	Oakland	Fort Worth	Long Beach	Birmingham	Oklahoma City	Rochester	Toledo	St. Paul	Norfolk	
General expenditure—Continued											
By function—Continued											
Hospitals.....	-	-	-	-	-	-	-	-	3,476	1,276	95
Other than capital outlay.....	-	-	-	-	-	-	-	-	3,476	963	95
Own hospitals.....	-	-	-	-	-	-	-	-	-	1,276	-
Other hospitals.....	-	-	-	-	-	-	-	-	3,476	-	95
Health.....	1,361	18	668	956	534	348	64	1,078	717	831	462
Police protection.....	7,662	8,266	4,342	8,390	3,535	4,154	5,286	3,978	3,902	3,628	3,289
Fire protection.....	6,102	6,709	3,206	5,660	2,804	2,377	4,872	3,454	3,682	2,717	3,345
Sewerage.....	3,105	2,214	7,413	605	2,658	4,322	4,013	2,978	5,748	1,691	3,117
Other than capital outlay.....	1,011	773	799	364	323	847	845	1,393	3,852	562	680
Sanitation other than sewerage.....	987	613	2,253	2,233	1,452	1,061	3,677	2,645	1,610	1,452	2,010
Parks and recreation.....	4,904	6,395	1,973	7,063	1,438	2,961	2,481	1,721	4,619	1,954	1,516
Other than capital outlay.....	4,347	4,386	1,765	5,667	982	1,542	2,301	1,494	2,812	1,709	1,242
Housing and urban renewal.....	407	1,462	-	2,714	16	-	5,231	1,689	1,400	4,704	144
Other than capital outlay.....	294	291	-	71	16	-	493	240	1,400	2,852	144
City housing projects.....	-	-	-	-	16	-	363	-	-	2,499	-
Current operation.....	-	-	-	-	16	-	243	-	-	2,499	-
Capital outlay.....	-	-	-	-	-	-	120	-	-	-	-
Urban renewal projects.....	407	1,462	-	2,714	-	-	4,868	1,689	-	2,205	144
Current operation.....	294	291	-	71	-	-	250	240	-	353	144
Capital outlay.....	113	1,171	-	2,643	-	-	4,618	1,449	-	1,852	-
Other.....	-	-	-	-	-	-	-	-	1,400	-	-
Libraries.....	-	1,652	754	1,375	745	588	1,570	-	1,066	546	529
Financial administration.....	911	1,062	1,034	1,171	679	428	855	639	680	683	424
General control.....	1,304	974	649	1,114	449	556	1,380	988	1,061	1,322	687
Courts.....	268	-	101	-	87	79	369	440	276	718	206
Other.....	1,036	974	548	1,114	362	477	1,011	548	785	604	481
General public buildings.....	216	819	279	489	248	154	661	318	485	3,469	178
Other than capital outlay.....	210	687	279	454	248	153	504	38	457	450	175
Interest on general debt.....	520	1,319	2,199	698	1,600	4,165	1,974	773	2,583	2,646	1,029
All other.....	7,143	7,050	2,597	22,769	3,149	8,635	6,957	2,859	6,272	4,376	1,545
Airports.....	-	1,801	1,803	687	872	4,590	-	278	-	910	-
Other than capital outlay.....	-	1,801	750	253	221	727	-	199	-	242	-
Water transport and terminals.....	4,408	1,300	-	12,655	-	-	-	-	1,890	112	55
Other than capital outlay.....	3,031	1,138	-	2,145	-	-	-	-	172	112	3
Correction.....	45	-	-	5	288	-	110	231	1,158	470	159
Parking facilities.....	105	1,541	27	201	-	11	591	77	106	217	98
Other commercial activities.....	-	-	-	-	-	-	364	124	13	205	-
Other and unallocable.....	2,585	2,408	767	9,221	1,989	4,034	5,892	2,149	3,105	2,462	1,233
Utility expenditure (see table 5).....	4,874	-	6,793	22,389	7,237	10,123	3,498	3,963	4,535	2,646	-
Employee-retirement expenditure ⁶	2,156	4,457	1,192	-	1,184	1,054	1,255	1,158	3,137	694	478
Exhibit: Total expenditure for personal services.....	28,749	27,101	16,207	31 195	12,165	11,924	45,940	21,567	40,102	34,515	10,259

See footnotes at end of table.

Table 6.-FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1964-65-Continued
(Thousands of dollars)

Item	Group III.—CITIES HAVING 300,000 TO 500,000 INHABITANTS IN 1960—Continued											Individual Large Cities
	Portland, Oregon	Oakland	Fort Worth	Long Beach	Birmingham	Oklahoma City	Rochester	Toledo	St. Paul	Norfolk	Omaha	
Gross debt outstanding (see table 5).....	43,266	40,507	106,689	38,826	101,290	246,791	90,001	38,416	120,363	124,381	37,185	
Net long-term debt outstanding.....	33,513	32,881	100,798	35,407	87,704	236,616	38,462	26,781	111,690	107,459	34,556	
Long-term debt, by purpose:												
General debt.....	21,095	34,397	71,370	31,873	51,525	146,746	37,960	25,055	101,165	93,631	36,174	
Education.....	-	-	-	-	20,510	-	6,732	5,364	34,099	10,995	-	
Highways.....	-	-	46,528	-	2,040	18,507	2,594	4,444	16,439	-	5,188	
Sewerage.....	1,200	-	12,906	-	6,540	40,100	3,599	10,895	14,804	39	30,042	
Housing and urban renewal.....	-	1,200	-	9,485	1,020	-	5,460	1,770	1,700	33,038	-	
Other and unallocable.....	19,895	33,197	11,936	22,388	21,415	88,139	19,575	2,582	34,123	49,559	944	
Utility debt.....	16,649	-	35,319	6,953	48,965	99,645	502	5,141	17,026	15,365	-	
Water supply systems.....	16,649	-	35,319	6,919	48,965	99,645	502	5,141	17,026	15,365	-	
Other utilities.....	-	-	-	34	-	-	-	-	-	-	-	
Long-term debt issued.....	7,885	950	14,125	9,485	7,100	36,587	-	7,119	13,665	13,155	3,000	
Full faith and credit.....	7,885	-	12,225	-	6,750	32,072	-	2,519	9,750	12,000	3,000	
General.....	7,885	-	12,225	-	6,750	28,987	-	2,519	9,750	9,000	3,000	
Utility.....	-	-	-	-	-	3,085	-	-	-	3,000	-	
Nonguaranteed.....	-	950	1,900	9,485	350	4,515	-	4,600	3,915	1,155	-	
General.....	-	950	-	9,485	350	4,496	-	4,600	3,915	1,155	-	
Utility.....	-	-	1,900	-	-	19	-	-	-	-	-	
Long-term debt retired.....	4,328	1,875	5,717	2,249	4,339	6,698	4,182	2,505	2,663	5,367	3,060	
General.....	2,459	1,875	3,609	1,572	2,443	5,239	4,114	1,998	2,152	4,490	3,060	
Utility.....	1,869	-	2,108	677	1,896	1,459	68	507	511	877	-	
Cash and security holdings at end of fiscal year.....	28,606	72,503	46,818	69,827	46,673	84,125	32,684	22,683	38,968	31,478	16,162	
Employee retirement.....	1,363	42,992	20,365	-	13,543	6,675	3	737	7,196	17,290	3,336	
Other than employee retirement.....	27,243	29,511	26,453	69,827	33,130	77,450	32,681	21,946	31,772	14,188	12,826	
By purpose:												
Offsets to debt.....	4,231	1,516	5,891	3,419	12,786	9,775	-	3,415	6,501	1,537	1,618	
Bond funds.....	7,883	6,944	12,638	8,276	11,854	54,318	-	7,014	14,822	-	3,167	
Other.....	15,129	21,051	7,924	58,132	8,490	13,357	32,681	11,517	10,449	12,651	8,041	
By type:												
Cash and deposits.....	15,172	27,707	2,468	5,734	2,099	47,295	29,949	5,510	799	6,327	2,263	
Securities.....	12,071	1,804	23,985	60,093	31,031	30,155	2,732	16,436	30,973	7,861	10,563	
Federal.....	11,289	1,804	23,979	60,093	30,457	30,071	2,587	16,092	26,443	6,047	10,423	
State and local government.....	782	-	-	6	-	84	113	108	4,530	1,136	65	
Other (nongovernmental).....	-	-	-	-	78	-	32	236	-	678	75	

-Represents zero.

¹For Washington, D.C. (Group II) includes \$10,195 thousand, unemployment compensation revenue.

²City's share of locally collected and retained inheritance taxes, imposed by the State of Ohio.

³Exclusive of "city contributions," representing intragovernmental transactions rather than revenue.

⁴For Washington, D.C. (Group II) includes \$9,597 thousand, unemployment compensation benefits.

⁵Comprises payments to beneficiaries (including withdrawal of contributions).

⁶Includes \$63,538 thousand, holdings of unemployment compensation funds of Washington, D.C., not shown separately in the distribution by type of holding.

Utilities

Table 7.—OPERATING STATEMENTS—UTILITIES OPERATED BY THE 43 LARGEST CITIES: 1964-65

(Thousands of dollars)

City and utility	Oper- ating revenue	Operating expense		Net oper- ating revenue before depre- ciation	Allow- ance for depre- ciation	Net oper- ating revenue after depre- ciation	Other income		Nonoperating expense			Net income
		Total	Exhibit: Tax payments only				Total	Exhibit: Interest earnings only	Total	Interest on utility debt	Other	
Total (57 utilities).....	1,349,631	983,840	18,588	365,791	(NA)	(NA)	55,638	51,175	173,345	170,573	2,772	(NA)
Water supply (40).....	531,883	270,649	12,482	261,234	(NA)	(NA)	18,950	16,179	75,973	74,976	997	(NA)
Electric power (6).....	309,614	169,574	5,202	140,040	(NA)	(NA)	12,079	11,733	31,493	30,455	1,038	(NA)
Gas supply (3).....	49,492	39,503	-	9,989	(NA)	(NA)	1,069	1,069	3	3	-	(NA)
Transit (8).....	458,642	504,114	904	145,472	(NA)	(NA)	23,540	22,194	65,876	65,139	737	(NA)
Group I.--CITIES HAVING MORE THAN 1,000,000 INHABITANTS IN 1960												
New York:												
Water supply.....	54,572	26,539	7,713	28,033	(NA)	(NA)	5,147	4,852	23,633	23,633	-	(NA)
Transit.....	356,602	404,237	-	147,635	(NA)	(NA)	22,503	21,179	64,334	63,597	737	(NA)
Chicago:												
Water supply.....	56,015	26,054	-	29,961	(NA)	(NA)	477	420	5,486	5,486	-	(NA)
Los Angeles:												
Water supply.....	47,202	27,580	1,321	19,622	10,073	9,549	937	284	4,630	4,155	475	5,856
Electric power.....	159,368	91,306	1,225	68,062	24,110	43,952	918	786	12,176	11,908	268	32,694
Philadelphia:												
Water supply.....	21,803	12,547	-	9,256	(NA)	(NA)	204	204	3,299	3,299	-	(NA)
Detroit:												
Water supply.....	25,333	11,170	-	14,163	6,736	7,427	2,314	2,244	2,995	2,995	-	6,746
Transit.....	28,788	26,132	362	2,656	1,888	768	148	148	318	318	-	598
Group II.--CITIES HAVING 500,000 TO 1,000,000 INHABITANTS IN 1960												
Baltimore:												
Water supply.....	13,305	5,335	-	7,970	(NA)	(NA)	-	-	2,396	2,396	-	(NA)
Houston:												
Water supply.....	16,222	7,502	-	8,720	2,018	6,702	590	590	2,849	2,849	-	4,443
Gas supply.....	622	365	-	257	(NA)	(NA)	-	-	-	-	-	(NA)
Cleveland:												
Water supply.....	18,592	11,884	-	6,708	2,240	4,468	830	830	1,436	1,436	-	3,862
Electric power.....	9,201	7,209	-	1,992	1,328	664	388	388	603	603	-	449
Transit.....	27,146	23,369	-	3,777	1,919	1,858	611	610	815	815	-	1,653
Washington, D.C.:												
Water supply.....	7,809	7,276	-	533	(NA)	(NA)	9	9	703	703	-	(NA)
St. Louis:												
Water supply.....	7,287	5,047	361	2,240	1,318	922	516	338	465	465	-	973
San Francisco:												
Water supply ³	27,880	13,742	1,273	14,138	4,272	9,866	951	114	1,515	1,437	78	9,302
Transit.....	19,905	27,257	483	17,352	756	18,108	68	64	2	2	-	18,042
Milwaukee:												
Water supply.....	13,574	5,679	9	7,895	1,621	6,274	736	736	1,563	1,563	-	5,447
Boston:												
Water supply.....	10,201	43,272	-	6,929	(NA)	(NA)	-	-	-	-	-	(NA)
Dallas:												
Water supply.....	23,804	6,734	-	17,070	(NA)	(NA)	1,075	1,075	461	461	-	(NA)
Transit.....	5,728	4,517	-	1,211	466	745	47	47	162	162	-	630
New Orleans:												
Water supply.....	6,782	4,676	-	2,106	(NA)	(NA)	265	236	311	311	-	(NA)
Pittsburgh:												
Water supply.....	8,300	5,805	-	2,495	572	1,923	54	54	-	-	-	1,977
San Antonio:												
Water supply.....	6,621	2,703	-	3,918	1,394	2,524	253	253	815	815	-	1,962
Electric power ⁴	51,674	22,773	-	28,901	6,714	22,187	1,000	1,000	1,685	1,678	7	21,002
Transit.....	5,435	4,158	-	1,277	535	742	32	32	114	114	-	660
San Diego:												
Water supply.....	13,460	7,589	83	5,871	2,573	3,298	276	139	804	665	139	2,770

See footnotes at end of table.

Table 7.-OPERATING STATEMENTS-UTILITIES OPERATED BY THE 43 LARGEST CITIES:
1964-65-Continued

(Thousands of dollars)

City and utility	Oper- ating revenue	Operating expense		Net oper- ating revenue before depre- ciation	Allow- ance for depre- ciation	Net oper- ating revenue after depre- ciation	Other income		Nonoperating expense			Net income
		Total	Exhibit: Tax payments only				Total	Exhibit: Interest earnings only	Total	Interest on utility debt	Other	
Group II.--CITIES HAVING 500,000 TO 1,000,000 INHABITANTS IN 1960--Continued												
Seattle:												
Water supply.....	6,131	4,270	999	1,861	1,708	153	181	165	970	949	21	1,636
Electric power.....	43,230	24,712	3,977	18,518	8,403	10,115	2,058	1,883	4,057	3,936	121	8,116
Transit.....	9,186	9,481	57	1,295	401	1,696	119	101	-	-	-	1,577
Buffalo:												
Water supply.....	4,342	2,697	-	1,645	(NA)	(NA)	81	81	454	454	-	(NA)
Cincinnati:												
Water supply.....	9,213	5,313	-	3,900	1,177	2,723	143	143	826	826	-	2,040
Honolulu:												
Water supply.....	7,810	4,834	-	2,976	2,248	728	730	730	1,339	1,339	-	119
Group III.--CITIES HAVING 300,000 TO 500,000 INHABITANTS IN 1960												
Memphis:												
Water supply.....	6,722	3,456	-	3,266	1,088	2,178	162	162	502	406	96	1,838
Electric power.....	43,831	21,734	-	22,097	7,983	14,114	7,715	7,676	12,963	12,321	642	8,866
Gas supply.....	31,024	25,159	-	5,885	1,420	4,445	964	964	-	-	-	5,409
Transit.....	5,852	4,963	-	889	565	324	13	13	131	131	-	206
Denver:												
Water supply.....	12,524	4,475	-	8,049	2,349	5,700	293	285	4,768	4,768	-	1,225
Atlanta:												
Water supply.....	8,577	4,028	-	4,549	(NA)	(NA)	56	56	785	785	-	(NA)
Minneapolis:												
Water supply.....	6,067	4,019	-	2,048	726	1,322	-	-	100	100	-	1,222
Kansas City, Missouri:												
Water supply.....	7,273	4,769	-	2,504	1,085	1,419	138	138	1,059	1,059	-	498
Columbus:												
Water supply.....	7,403	4,002	-	3,401	(NA)	(NA)	-	-	676	676	-	(NA)
Electric power.....	2,310	1,840	-	470	(NA)	(NA)	-	-	9	9	-	(NA)
Phoenix:												
Water supply.....	10,047	4,206	-	5,841	2,419	3,422	282	282	2,260	2,135	125	1,444
Newark:												
Water supply.....	5,596	4,418	-	1,178	1,011	167	221	208	367	367	-	21
Louisville:												
Water supply.....	6,874	4,221	-	2,653	761	1,892	77	77	203	163	40	1,766
Portland, Oregon:												
Water supply.....	6,013	3,414	204	2,599	1,012	1,587	322	208	538	538	-	1,371
Fort Worth:												
Water supply.....	7,404	3,293	-	4,111	1,181	2,930	342	306	986	984	2	2,286
Long Beach:												
Water supply.....	5,768	3,497	6	2,271	895	1,376	316	-	234	234	-	1,458
Gas supply.....	17,846	13,979	-	3,867	791	3,076	105	105	3	3	-	3,178
Birmingham:												
Water supply.....	7,706	2,853	-	4,853	1,312	3,541	420	408	1,872	1,872	-	2,089
Oklahoma City:												
Water supply.....	8,530	2,281	-	6,249	(NA)	(NA)	331	331	3,501	3,570	21	(NA)
Rochester:												
Water supply.....	4,941	2,077	513	2,864	316	2,548	5	5	51	51	-	2,502
Toledo:												
Water supply.....	3,892	2,542	-	1,350	(NA)	(NA)	216	216	122	122	-	(NA)
St. Paul:												
Water supply.....	4,879	3,242	-	1,637	(NA)	(NA)	-	-	534	534	-	(NA)
Norfolk:												
Water supply.....	5,409	1,608	-	3,801	(NA)	(NA)	-	-	375	375	-	(NA)

Note: Terms and concepts used in this table differ from those relating to utilities which appear in other tables. Amounts herein are derived from distinctive utility statements where such sources are available, while data on utility "revenue" and "expenditure" generally are derived from the city's central accounts and records.

-Represents zero. NA Not available. ¹Deficit. ²Includes \$17,835 thousand, Transit Sinking Fund and Transit Unification Sinking Fund interest earnings. ³Includes Hetch-Hetchy Water Supply and Power Project (not counted separately). ⁴Excludes \$5,316 thousand, Metropolitan District assessments. Amounts involved are classified under "other general expenditure." ⁵Includes gas supply (segregation not available); not counted as a separate system.

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Definitions of Selected Terms

ASSISTANCE AND SUBSIDIES.--For local governments, this category is limited to direct cash assistance payments to public welfare recipients. See Public Welfare.

BOND FUNDS.--Funds established to account for the proceeds of bond issues pending their disbursement.

CAPITAL OUTLAY.--Direct expenditure for contract or force account construction of buildings, roads, and other improvements, and for purchase of equipment, land, and existing structures. Includes amounts for additions, replacements, and major alterations to fixed works and structures. However, expenditure for repairs to such works and structures is classified as current operation expenditure.

CASH AND SECURITY HOLDINGS.--Cash, deposits, and governmental and private securities (bonds, notes, stocks, mortgages, etc.), except holdings of agency and private trust funds. Does not include interfund loans, receivables and the value of real property and other fixed assets.

CASH ASSISTANCE.--See Public Welfare.

CITY-OPERATED SCHOOLS.--See Education.

CONSTRUCTION.--Production of fixed works and structures and additions, replacements, and major alterations thereto, including planning and design of specific projects, site improvements, and provision of equipment and facilities that are integral parts of a structure. Includes both contract and force account construction.

CORRECTION.--Confinement and correction of adults and minors convicted of offenses against the law, and pardon, probation, and parole activities.

CURRENT CHARGES.--Amounts received from the public for performance of specific services benefiting the person charged and from sales of commodities and services except by city utilities. Includes fees, assessments, and other reimbursements for current services, rents and sales derived from commodities or services furnished incident to the performance of particular functions, gross income of commercial activities, and the like. Excludes amounts received from other governments (see Intergovernmental Revenue) and interdepartmental charges and transfers. Current charges are distinguished from license taxes, which relate to privileges granted by the government or regulatory measures for the protection of the public.

CURRENT OPERATION.--Direct expenditure for compensation of own officers and employees and for supplies, materials, and contractual services except amounts for capital outlay.

DEBT.--All long-term credit obligations of the city and its agencies whether backed by the city's full faith and credit or nonguaranteed, and all interest-bearing short-term credit obligations. Includes judgments, mortgages, and revenue bonds, as well as general obligation bonds, notes, and interest-bearing warrants. Excludes noninterest-bearing short-term obligations, interfund obligations, amounts owed in a trust or agency capacity, advances and contingent loans from other governments, and rights of individuals to benefits from city employee retirement-funds.

DEBT ISSUED.--See Long-Term Debt Issued.

DEBT OFFSETS.--See Long-Term Debt Offsets.

DEBT OUTSTANDING.--All debt obligations remaining unpaid on the date specified.

DEBT RETIRED.--See Long-Term Debt Retired.

DIRECT EXPENDITURE.--Payments to employees, suppliers, contractors, beneficiaries, and other final recipients of government payments--i. e., all expenditure other than Intergovernmental Expenditure.

EDUCATION.--Schools and other educational facilities and services. Local Schools includes mainly city-operated elementary and secondary schools and other educational institutions (other than higher education), and intergovernmental expenditure for education, payments to private institutions, and special educational programs. City-operated local schools expenditure includes administration and supervision of the school system and related school administered facilities and services, such as public transportation, school health and recreational programs, school lunch programs, and school libraries. Revenue and expenditure for school lunch services, athletic events, and other commercial or auxiliary services are reported on a gross basis. Institutions of Higher Education comprises universities, colleges, and junior colleges operated by the city.

EMPLOYEE-RETIREMENT EXPENDITURE.--Cash payments to beneficiaries (including withdrawals of contributions) of city-administered employee-retirement programs. Excludes cost of administering retirement systems, city contributions to State-administered employee-retirement systems, and noncontributory gratuities paid to former employees.

EMPLOYEE-RETIREMENT REVENUE.--Revenue from contributions required of employees for financing city-administered employee-retirement systems and earnings on investments

Definitions of Selected Terms

held for such systems. Excludes any contributions by a city, either as employer contributions or for general financial support, to an employee-retirement system. Tax proceeds, donations, and any forms of revenue other than those enumerated above are classified as general revenue rather than employee-retirement revenue, even though such amounts may be received specifically for employee-retirement purposes.

EQUIPMENT.--Apparatus, furnishings, motor vehicles, office machines, and the like having an expected life of more than five years. Equipment expenditure consists only of amounts for purchase of equipment. Rental and repair expenditures are classified as current operation expenditure. Expenditures for facilities that are integral parts of structures are classified as expenditure for construction or for purchase of land and existing structures.

EXPENDITURE.--All amounts of money paid out by a government--net of recoveries and other correcting transactions--other than for retirement of debt, investment in securities, extension of credit, or as agency transactions. Note that expenditure includes only external transactions of a government and excludes noncash transactions such as the provision of perquisites or other payments in kind.

FINANCIAL ADMINISTRATION.--Municipal officials and agencies concerned with tax assessment and collection, accounting, auditing, budgeting, purchasing, custody of funds, and other central finance activities.

FIRE PROTECTION.--City fire fighting organization and auxiliary services thereof, inspection for fire hazards, and other fire prevention activities. Includes cost of fire fighting facilities such as fire hydrants and water, furnished by other agencies of the city government.

FULL FAITH AND CREDIT DEBT.--Long-term debt for which the credit of the city, implying the power of taxation, is unconditionally pledged. Includes debt payable initially from specific taxes or nontax sources, but representing a liability payable from any other available resources if the pledged sources are insufficient.

GENERAL CONTROL.--The governing body, municipal courts, office of the chief executive, and central staff services and agencies concerned with personnel administration, law, recording, planning and zoning, and the like. See also Financial Administration.

GENERAL DEBT.--All debt other than that identified as having been issued specifically for utility purposes (see Utility Debt).

GENERAL EXPENDITURE.--All city expenditure other than the specifically enumerated kinds of expenditure classified as utility expenditure, liquor stores expenditure and employee-retirement or other insurance trust expenditure.

GENERAL PUBLIC BUILDINGS.--Public buildings not allocated to particular functions.

GENERAL REVENUE.--All city revenue except utility revenue, liquor stores revenue, and employee-retirement or other insurance trust revenue. The basis for distinction is not the fund or administrative unit receiving particular amounts, but rather the nature of the revenue sources concerned.

GENERAL SALES OR GROSS RECEIPTS TAXES.--See under Sales and Gross Receipts Taxes.

HEALTH.--Health services, other than hospital care, including health research, clinics, nursing, immunization, and other categorical, environmental, and general public health activities. School health services provided by health agencies (rather than school agencies) are included here.

HIGHWAYS.--Streets, highways, and structures necessary for their use, snow and ice removal, toll highway and bridge facilities, and ferries.

HOSPITALS.--Establishment and operation of hospital facilities, provision of hospital care, and support of other public or of private hospitals. Own Hospitals comprises hospitals administered by the government concerned. Excludes payments to other governments and to private agencies for hospital support and services, which are classed under Other Hospitals. However, see Public Welfare concerning vendor payments under welfare programs.

HOUSING AND URBAN RENEWAL.--City housing and redevelopment projects and regulation, promotion, and support of private housing and redevelopment activities. For certain cities in Arizona, Kentucky, Michigan, New York, Virginia, and Wisconsin, includes data for municipal housing authorities. Housing authorities for other cities are classified as independent governments and data for them are not included in city finance statistics.

INTEREST EARNINGS.--Interest earned on deposits and securities including amounts for accrued interest on investment securities sold. However, receipts for accrued interest on bonds issued are classified as offsets to interest expenditure. Note that interest earnings shown under general revenue do not include earnings on assets of employee-retirement systems.

INTEREST EXPENDITURE.--Amounts paid for use of borrowed money.

INTERGOVERNMENTAL EXPENDITURE.--Amounts paid to other governments as fiscal aid in the form of shared revenues and grants-in-aid, as reimbursements for performance of general government activities and for specific services for the paying government, or in lieu of taxes.

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Excludes amounts paid to other governments for purchase of commodities, property, or utility services, any tax imposed and paid as such, and employer contributions for social insurance (e.g., contributions to the Federal Government for old-age, survivors' and disability insurance for city employees).

INTERGOVERNMENTAL REVENUE. --Amounts received from other governments as fiscal aid in the form of shared revenues and grants-in-aid, as reimbursements for performance of general government functions and specific services for the paying government (e.g., care of prisoners or contractual research), or in lieu of taxes. Excludes amounts received from other governments for sale of property, commodities and utility services. All intergovernmental revenue is classified as general revenue.

INTERGOVERNMENTAL REVENUE FOR GENERAL LOCAL GOVERNMENT SUPPORT. --Fiscal aid revenue that is unrestricted as to function or purpose to which amounts may be applied by the receiving government.

INTERGOVERNMENTAL REVENUE FROM FEDERAL GOVERNMENT. --Intergovernmental revenue received by the city government directly from the Federal Government. Excludes Federal aid channeled through State governments.

INTERGOVERNMENTAL REVENUE FROM STATE GOVERNMENT. --All intergovernmental revenue received from the State government, including amounts originally from the Federal Government but channeled through the State.

LIBRARIES. --Public libraries operated by the city (except those operated as part of a school system primarily for the benefit of students and teachers, and law libraries) and support of privately operated libraries.

LICENSE TAXES. --Taxes exacted (either for revenue raising or for regulation) as a condition to the exercise of a business or non-business privilege, at a flat rate or measured by such bases as capital stock, capital surplus, number of business units, or capacity. Excludes taxes measured directly by transactions, gross or net income, or value of property except those to which only nominal rates apply. "Licenses" based on these latter measures, other than those at nominal rates, are classified according to the measure concerned. Includes "fees" related to licensing activities--automobile inspection, professional examinations and licenses, etc.--as well as license taxes producing substantial revenues.

LOCAL SCHOOLS. --See Education.

LONG - TERM DEBT. --Debt payable more than one year after date of issue.

LONG-TERM DEBT ISSUED. --The par value of long-term debt obligations incurred during the fiscal period concerned, including funding

and refunding obligations. Debt obligations authorized but not actually incurred during the fiscal period are not included.

LONG - TERM DEBT OFFSETS. --Cash and investment assets of sinking funds and other reserve funds, however designated, which are specifically held for redemption of long-term debt, including bond reserve funds, deposits with fiscal agents for the redemption of uncancelable debt, and balances in refunding bond accounts held pending completion of refunding transactions.

LONG - TERM DEBT RETIRED. --The par value of long-term debt obligations liquidated by repayment or exchange, including debt retired by refunding operations.

NET LONG-TERM DEBT. --Long-term debt outstanding minus long-term debt offsets.

NONGUARANTEED DEBT. --Long-term debt payable solely from pledged specific sources--e.g., from earnings of revenue producing activities (utilities, sewage disposal plants, toll bridges, etc.), from special assessments, or from specific nonproperty taxes. Includes only debt that does not constitute an obligation against any other resources of the city if the pledged sources are insufficient.

OWN HOSPITALS. --See Hospitals.

PARKING FACILITIES. --Municipal public-use garages and other parking facilities operated on a charge basis, including purchase and maintenance of on and off-street parking meters.

PARKS AND RECREATION. --Cultural-scientific activities, such as museums and art galleries; organized recreation, including playgrounds and play fields, swimming pools and bathing beaches; municipal parks; and special facilities for recreation, such as auditoriums, stadiums, auto camps, recreation piers, and boat harbors.

PERSONAL SERVICES. --Amounts paid for compensation of city officers and employees. Consists of gross compensation before deductions for withheld taxes, retirement contributions, or other purposes.

POLICE PROTECTION. --Preservation of law and order and traffic safety. Includes police patrols and communications, crime prevention activities, detention and custody of persons awaiting trial, traffic safety, vehicular inspection, and the like.

PROPERTY TAXES. --Taxes conditioned on ownership of property and measured by its value. Includes general property taxes relating to property as a whole, real and personal, tangible or intangible, whether taxed at a single rate or at classified rates, and taxes on selected types of property, such as motor vehicles or certain or all intangibles.

Definitions of Selected Terms

PUBLIC WELFARE.--Support of and assistance to needy persons contingent upon their need. Excludes pensions to former employees and other benefits not contingent on need. Expenditures under this heading include: Cash Assistance paid directly to needy persons under the categorical programs (Old Age Assistance, Aid to Families with Dependent Children, Aid to the Blind, and Aid to the Disabled) and under any other welfare programs; Vendor Payments made directly to private purveyors for medical care, burials, and other commodities and services provided under welfare programs; provision and operation by the city of Welfare Institutions; any city payments to other governments for welfare purposes; and amounts for administration, support of private welfare agencies, and other public welfare services. Health and Hospital services provided directly by the city through its own hospitals and health agencies, and any payments to other governments for such purposes, are classed under those functional headings rather than here.

PURCHASE OF LAND AND EXISTING STRUCTURES.--Purchase of these assets as such, purchase of rights-of-way, and title search and similar activity associated with the purchase transactions.

REVENUE.--All amounts of money received by a government from external sources--net of refunds and other correcting transactions--other than from issuance of debt, liquidation of investments, and as agency and private trust transactions. Note that revenue excludes noncash transactions such as receipt of services, commodities, or other "receipts in kind."

SALE OF PROPERTY.--Sale of real property and improvements. Excludes sale of securities and sale of commodities, equipment, and other personal property.

SALES AND GROSS RECEIPTS TAXES.--Taxes, including "licenses" at more than nominal rates, based on volume or value of transfers of goods or services, upon gross receipts therefrom, or upon gross income, and related taxes based upon use, storage, production (other than severance of natural resources), importation, or consumption of goods. Dealer discounts or "commissions" allowed to merchants for collection of taxes from consumers are excluded.

General sales or gross receipts taxes.--Sales or gross receipts taxes which are applicable with only specified exceptions to all types of goods, all types of goods and services, or all gross income, whether at a single rate or at classified rates. Taxes imposed distinctively upon sales of or gross receipts from selected commodities, services, or businesses are reported separately under categories listed below.

Selective sales and gross receipts taxes.--Sales and gross receipts taxes imposed on sales of particular commodities or services or gross

receipts of particular businesses, separately and apart from the application of general sales and gross receipts taxes.

SANITATION.--Comprises Sewerage and Sanitation Other Than Sewerage (see below). Sanitary engineering, smoke regulation, and other health activities are classified under Health.

SANITATION OTHER THAN SEWERAGE.--Street cleaning, and collection and disposal of garbage and other waste.

SECURITIES.--Stocks and bonds, notes, mortgages and other formal evidences of indebtedness.

SELECTIVE SALES AND GROSS RECEIPTS TAXES.--See under Sales and Gross Receipts Taxes.

SEWERAGE.--Municipal sewers and sewage disposal facilities and services, and payments to other local governments for such purposes.

SHORT-TERM DEBT.--Interest-bearing debt payable within one year from date of issue, such as bond anticipation notes, bank loans, and tax anticipation notes and warrants. Includes obligations having no fixed maturity date if payable from a tax levied for collection in the year of their issuance.

SPECIAL ASSESSMENTS.--Compulsory contributions collected from owners of property benefited by specific public improvements (street paving, sidewalks, sewer lines, etc.) to defray the cost of such improvements (either directly or through payment of debt service on indebtedness incurred to finance the improvements) and apportioned according to the assumed benefits to the property affected by the improvements.

TAXES.--Compulsory contributions exacted by a government for public purposes, except employee and employer assessments for retirement and social insurance purposes, which are classified as insurance trust revenue. All tax revenue is classified as general revenue and comprises amounts received (including interest and penalties but excluding protested amounts and refunds) from all taxes imposed by a government. Note that city tax revenue excludes any amounts from shares of State-imposed-and-collected taxes, which are classified as inter-governmental revenue.

UTILITY.--A municipally owned and operated water supply, electric light and power, gas supply, or transit system. City revenue, expenditure, and debt relating to utility facilities leased to other governments or persons, and other commercial-type activities of city governments, such as port facilities, airports, housing projects, radio stations, steam plants, ferries, abattoirs, etc., are classified as general-government activities.

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UTILITY DEBT.--Debt originally issued specifically to finance city-owned and operated water, electric, gas, or transit utility facilities.

UTILITY EXPENDITURE.--Expenditure for construction or acquisition of utility facilities or equipment, for production and distribution of utility commodities and services (except those furnished to parent city) and for interest on utility debt. Does not include expenditure in connection with administration of utility debt and investments (treated as general expenditure) and the cost of providing services to the parent city government (such costs, when identifiable, are treated as expenditure for the function served).

UTILITY REVENUE.--Revenue from sale of utility commodities and services to the public and to other governments. Does not include amounts from sales to the parent city. Also excludes income from utility fund investments and from other nonoperating properties (treated as general revenue). Any revenue from taxes, special assessments, and fiscal aid is classified as general revenue--not utility revenue.

VENDOR PAYMENTS.--See Public Welfare.

WATER TRANSPORT AND TERMINALS.--Provision, operation, and support of canals and other waterways, harbors, docks, wharves, and other related terminal facilities.